THIRTY-SEVENTH BIENNIAL REPORT

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TAX COMMISSIONER
OF
WEST VIRGINIA

FOR THE FISCAL YEARS BEGINNING
JULY 1, 1976, AND ENDING
JUNE 30, 1978

DAVID C. HARDESTY, JR.
Tax Commissioner

STATE OF WEST VIRGINIA

OFFICE OF TAX COMMISSIONER

CHARLESTON

To His Excellency,
HONORABLE JOHN D. ROCKEFELLER, IV
Governor of West Virginia,

SIR:

Pursuant to Chapter 11, Article 1, Section 4, of the West Virginia Code, as amended, I have the honor to submit herewith the Thirty-Seventh Biennial report of the Tax Commissioner for the fiscal years beginning July 1, 1976, and ending June 30, 1978.

Respectfully,
DAVID C. HARDESTY, JR.
Tax Commissioner

HONORABLE DAVID C. HARDESTY, JR.
State Tax Commissioner

SIR:

I am pleased to present to you for publication this the Thirty-Seventh Biennial Report of the Tax Commissioner.

The time and effort of many in the Tax Department have gone into the publication of this report. It has been my pleasure to coordinate this publication with the able assistance of Mrs. Thelma Stone and Mrs. Marsha Beckett of this division. The fine effort of these and many others in the department have made this publication possible.

Respectfully,
JOHN R. MELTON, *Director*
Local Government
Relations Division

THE STATE TAX DEPARTMENT

The State Tax Department, an executive agency in the State government, is vested with the authority and responsibility of the office of the State Tax Commissioner, which office was created by an act of the Legislature in 1904. The title of the agency was changed by an Act of Legislature in 1967. However, the broad scope of duties and powers of the office were not altered, and the State Tax Commissioner remains responsible for all official acts of the State Tax Department.

At the time the office of the State Tax Commissioner was created, the State as well as its governmental subdivisions lived and operated almost entirely on revenue derived from property taxes. It is not surprising, therefore, that the original and primary responsibilities of the Tax Commissioner related almost exclusively to the assessment, levy, and collection of property taxes. In fact, the statutes still contain the following language: "It shall be the duty of the Tax Commissioner to see that the laws concerning the assessment and collection of all taxes and levies are faithfully enforced". It is evident then, that the office retains some supervisory and advisory responsbilities in this area.

Because the Tax Commissioner was charged with the supervision of the levy and collection of property tax, it was logical for him to have been made, ex-officio, the Chief Inspector and Supervisor of Public Office. This occurred in 1908, and the Tax Commissioner, as such, was charged with the responsibility of conducting the post-audit of all levying bodies and public offices.

Although the property tax remained a dominant revenue source for many years, the responsibility of the Tax Commissioner for the enforcement and collection of indirect taxes constituted an increasingly important responsibility during the nineteen thirties. It is interesting to note that the total revenue collections from indirect taxes for the year 1905 amounted to $10,494.86. This entire amount was derived from the state inheritance tax. Aside from the regulatory license taxes and the personal property forfeiture tax (which was really an adjunct of the property tax), no additional indirect taxes were included in the state tax structure until 1922 when the gross sales tax first came into effect. This tax was most innocuous as compared to the present business and occupation tax. It was followed by the enactment in 1924 of the gasoline tax, which was needed to provide revenue to meet demands for better roads. Thereafter the indirect tax picture remained unchanged until the year 1933.

A radical change in West Virginia's tax structure developed as consequence of the tax limitation amendment of 1932. The adoption of the amendment, together with the necessity for increased services at the State level, required a shift away from the property tax to indirect taxation. Also, the tax limitation amendment coincided, unfortunately, with a deterioration in property tax assessments and the property tax base was somewhat eroded. Although the Tax Commissioner was still charged with duties associated with the assessmnent and levy of property taxes, he was becoming evermore involved with the enforcement of and the collection of indirect taxes. The 1933 Legislative Session, in addition to retaining the inheritance and gasoline taxes, enacted a far-reaching version of the business and occupation tax, a transportation privilege tax was enacted; this statute was repealed some nine years later, but a more modern conformity income tax based upon the Federal Internal Revenue Code was enacted in 1961 and it has proved far more workable. In 1947 the cigarette tax became effective and it was followed in 1951 by the soft drinks tax, the latter being dedicated in its entirety to the Medical School of West Virginia University. In 1967 the transportation privilege tax was repealed and replaced by a carrier income tax due to a Supreme Court decision and the recommendation of the State Tax Department. And, finally, in 1967, the Legislature enacted a corporation net income tax, a statute conforming to the Federal Internal Revenue Code provisions relating to the determination of corporation income for Federal income tax purposes. The addition of these various revenue statutes, together with a markedly expanding economy, has had an enormous effect upon the administrative responsibilities of the office of the State Tax Commissioner. This is strikingly illustrated by comparing total revenue collections of the department. In the year 1933, revenues were less than seven and one-half million dollars and the net revenue collections for the fiscal year ended June 30, 1972 were approximately 422 million dollars. It is also interesting to note that the net revenue collections in the department have increased from 168 million dollars in 1961-62 or one hundred fifty per cent in the past ten years.

In 1969, the State Tax Department reorganized into five major operating divisions, each responsible for a major area of taxation. The divisions created were: The Business Tax Division, Excise and License Tax Division, Personal Income Tax Division, Inheritance and Forfeiture Tax Division, and Local Government Relations Division. With this reorganization, the Department began a comprehensive effort to improve the administration of all tax laws for which it was responsible.

All Divisions concerned with the administration and collection of indirect taxation began to modernize their forms, convert to electronic data processing, and improve their delinquency control on all taxes. Timely delinquency and collection control will be possible with the use of electronic data processing. The enactment of the Business Franchise Registration Act served as a base from which to create a main file from which all tax accountability can be measured.

Significant developments within the field of direct taxation have been a combination of all previous departmental units responsible for the supervision of the local property tax into one division of Local Government Relations. That Division has issued uniform regulations with the respect of assessment of all kinds of property statewide, has sponsored training programs for assessors and State Tax Department appraisers, provided training to local officers to assist them in responsibly handling and accounting for local tax collections; it has developed the uniform data processing system which makes available to each county government modern electronic data processing technology. Significant legislative developments in this area have been the elimination of household goods and personal effects not used in the trade or business from personal property tax base and the enactment of the Circuit Breaker Homestead Relief Act which provides a direct payment from the State to individual homeowners and renters who have paid what the law defines as excessive property tax.

INDIRECT TAXATION

FORFEITURE PENALTY

Chapter 11, Article 3, Section 10, of the West Virginia Code, was amended effective July 1, 1974 to reduce the forfeiture to one per cent of the property not returned, and transferred the obligation to collect such forfeiture to the offices of the Assessor and Sheriff of each county in lieu of the heretofore requirement of collection of the forfeiture by the State Tax Commissioner.

TAX COMMISSIONERS OF WEST VIRGINIA

Term of Office at Will and Pleasure of Governor

Name	By Whom Appointed	Term Served
Dillon, Charles W.	Governor Albert B. White	November 28,1904 to March 31, 1907
White, Albert B.	Governor Wm. M. O. Dawson	April 1, 1907 to December 31, 1908
Townsend, Thomas C.	Governor Wm. M. O. Dawson	January 1, 1909 to February 28, 1911
Blue, Fred O.	Governor Wm. E. Glasscock	March 1, 1911 to February 27, 1917
Hallanan, Walter S.	Governor Henry D. Hatfield	February 28, 1917 to May 3, 1923
Hall, Grant P.	Governor Ephraim F. Morgan	May 4, 1923 to April 13, 1929
Townsend, Thomas C.	Governor Wm. G. Conley	April 14, 1929 to March 7, 1933
Fox, Fred L.	Governor H. G. Kump	March 8, 1933 to December 31, 1936
James, Ernest K.	Governor H. G. Kump	January 1, 1937 to March 31, 1941
Alderson, Geo. P.	Governor Matthew M. Neely	April 1, 1941 to February 9, 1947
Koontz, C. H.	Governor Clarence W. Meadows	February 11, 1947 to February 28, 1953
Ferguson, M. J.	Governor Wm. C. Marland	March 1, 1953 to July 31, 1955
Laird, William R., III	Governor Wm. C. Marland	August 1,1955 to March 19, 1956
Soto, Joseph S.	Governor Wm. C. Marland	March 19, 1956 to March 11, 1957
Field, John A., Jr.	Governor Cecil H. Underwood	March 11, 1957 to August 19, 1959
Carman, Donald C.	Governor Cecil H. Underwood	August 20, 1959 to Feruary 28, 1961
Hardesty, C. Howard, Jr.	Governor W. W. Barron	March 1, 1961 to October 14, 1962
Battle, G. Thomas	Governor W. W. Barron	October 15, 1962 to April 14, 1968
Lantz, Clifford G.	Governor Hulett C. Smith	April 15, 1968 to January 31, 1969
Haden, Charles H., II	Governor Arch A. Moore, Jr.	February 1, 1969 to June 25, 1972
Dailey, Richard L.	Governor Arch A. Moore, Jr.	June 27, 1972 to January 17, 1977
Goodwin, Thomas R.	Governor John D. Rockefeller, IV	January 18, 1977 to September 18, 1977
Hardesty, David C., Jr.	Governor John D. Rockefeller, IV	September 19, 1977

INHERITANCE AND TRANSFER TAX

Chapter 11, Article 11, of the West Virginia Code, as amended, imposes a tax upon property transferred either by will, the laws of inheritance and distribution, or by deed, grant, sale or gift made in contemplation of death.

The tax is imposed upon the market value of the property at the time of the death of the transferor, and is due and payable to the State Tax Commissioner at the time. A penalty and interest are added if not paid within 11 months.

Exemptions are provided for certain stated sums transferred to a father, mother, husband, wife, step-child, child or grandchild of the decedent, or the brothers and sisters of an unmarried decedent.

Rates of tax are fixed according to the relationship to the decedent and according to the amount transferred.

Under the provisions of this Act taxes have been collected for the fiscal years 1976-77 and 1977-78 as shown in the following table:

INHERITANCE TAX COLLECTIONS—BY COUNTIES

COUNTIES	July 1, 1976 to June 30, 1977	July 1, 1977 to June 30, 1978
Barbour	$ 28,333.24	$ 8,559.65
Berkeley	229,746.43	258,199.78
Boone	87,164.40	48,580.56
Braxton	30,402.20	47,239.03
Brooke	74,845.24	63,580.87
Cabell	751,956.69	600,192.24
Calhoun	24,588.67	59,826.59
Clay	7,939.50	19,578.92
Doddridge	29,914.90	41,080.59
Fayette	78,884.78	853,039.09
Gilmer	19,735.59	92,710.06
Grant	29,059.76	14,840.72
Greenbrier	123,602.33	396,260.21
Hampshire	38,548.08	66,103.17
Hancock	175,206.46	121,192.05
Hardy	37,638.86	19,349.06
Harrison	469,507.08	607,730.32
Jackson	57,974.56	63,928.44
Jefferson	241,590.06	130,028.77
Kanawha	1,609,273.47	3,203,173.92
Lewis	81,866.77	77,839.56
Lincoln	35,770.03	23,817.02
Logan	63,318.07	784,496.70
Marion	344,877.21	315,578.35
Marshall	151,908.27	126,855.47
Mason	57,201.44	71,119.44
Mercer	607,509.45	73,972.42
Mineral	95,911.71	395,023.25
Mingo	60,606.24	127,345.63
Monongalia	337,710.27	69,016.42
Monroe	47,346.36	397,285.40
Morgan	17,161.76	26,497.90
McDowell	104,236.61	56,036.33
Nicholas	37,923.19	65,955.85
Ohio	1,298,504.47	917,112.09
Pendleton	36,234.89	35,202.83
Pleasants	18,480.73	9,812.38
Pocahontas	10,043.78	45,255.89
Preston	73,964.20	80,104.91
Putnam	48,063.45	59,377.59
Raleigh	244,171.31	352,365.69
Randolph	186,596.62	97,114.07
Ritchie	33,329.14	64,899.08
Roane	41,656.55	47,122.07
Summers	30,320.69	26,393.61
Taylor	57,946.71	17,117.21
Tucker	8,047.23	11,137.48
Tyler	61,825.28	368,490.08
Upshur	67,657.38	71,531.24
Wayne	80,328.34	42,640.99
Webster	14,181.83	12,101.82
Wetzel	60,083.85	51,246.61
Wirt	3,793.65	8,468.20
Wood	395,606.40	468,824.94
Wyoming	24,499.52	17,373.31
Non-Resident	129,214.26	551,614.60
TOTAL	$ 9,114,009.92	$ 12,681,340.47

THE GENERAL CONSUMERS SALES AND SERVICE TAX

The Consumers Sales and Service Tax Law (Code 11-15), administered by the Business Tax Division, has been in effect since 1934. The tax applies to all retail sales of tangible personal property consummated within the State for use or consumption or any other purpose, except, (1) sales for resale, (2) sales of named property items, (3) sales to certain exempt persons, and (4) interstate sales. The tax also applies to the furnishing of all services, except professional and personal services. It is a tax upon consumption by intent and has consistently proven a major source of tax revenue for the General Revenue Fund.

The rate of tax is measured according to the sales bracket system as follows:

(1) on each sale, where the monetary consideration is from six cents to 35 cents, both inclusive, one cent;

(2) on each sale, where the monetary consideration is from 36 cents to 70 cents, both inclusive, two cents;

(3) on each sale, where the monetary consideration is from 71 cents to $1, both inclusive, three cents;

(4) on each sale in excess of $1, the tax is three cents on each whole dollar and on any fractional part of a dollar in excess of whole dollars the following schedule applies: 35 cents or less, one cent; from 36 cents to 70 cents, two cents; and from 71 cents and over, three cents.

Individual sales of five cents or less are exempt from tax; however, the purchase of two five cent articles at the same time is a taxable transaction.

The law expressly exempts the following from the tax:

(1) sales of gasoline;

(2) sales of gas, steam and water delivered to consumers through mains or pipes, and sales of electricity;

(3) sales of text books required to be used in any of the schools of the State;

(4) sales to the State, its institutions or subdivisions, and sales to the United States, including sales to agencies of federal, state or local governments for distribution in public welfare or relief work;

(5) sales of motor vehicles which are titled and taxed by the Department of Motor Vehicles;

(6) Sales of property or services to churches and bonafide charitable organizations who make no charge whatever for the services they render or sales of property or services to corporations or organizations qualified under section 501 (c) (3) of the Internal Revenue Code of 1954, as amended, or under section 501 (c) (4) of the Internal Revenue Code of 1954, as amended, who make casual and occasional sales not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character, or sales of property or services to persons engaged in this State in the business of contracting, manufacturing, transportation, transmission, communication, or in the production of natural resources: Provided, however, that the exemption herein granted shall apply only to services, machinery, supplies and materials directly used or consumed in the businesses or organizations named above;

(7) isolated transactions not ordinarily being made in the conduct of business;

(8) Sales of tangible personal property and services rendered for use or consumption in connection with the conduct of the business of selling tangible personal property to consumers or dispensing a service subject to tax under this article and sales of tangible personal property and services rendered for use or consumption in connection with the commercial production of an agricultural product the

ultimate sale of which will be subject to the tax imposed by this article: Provided, however, that sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement of real property shall not be exempt.

(9) Sales of tangible personal property for the purpose of resale in the form of tangible personal property;

(10) Sales of property or services to nationally chartered fraternal or social organizations for the sole purpose of free distribution in public welfare or relief work;

(11) Sales and services, fire fighting, or station house equipment, including construction and automotive, made to any volunteer fire department organized and incorporated under the laws of the State of West Virginia;

(12) Sales of newspapers when delivered to consumers by route carriers;

(13) Sales of drugs dispensed upon prescription;

(14) Sales of radio and television broadcasting time, newspaper and outdoor advertising space for the advertisement of goods or services;

(15) Sales and services performed by day care centers;

(16) Casual and occasional sales of property or services not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character by corporations or organizations qualified under section 501 (c) (3) of the Internal Revenue Code of 1954, as amended, or under section 501 (c) (4) of the Internal Revenue Code of 1954, as amended;

(17) Bank safety deposit boxes. (1937, c. 108; 1941, c. 119; 1943, c. 90; 1951, c. 182; 1955, c. 169; 1957, c. 164; 1963, c. 186; 1969, c. 143; 1974, c. 136.)

The law provides that a merchant shall collect the tax from the purchaser and further provides that the purchaser shall pay the tax to the merchant, and provides that no compensation or profit is allowed for the collection of the same.

A tax due and unpaid under the law is a debt due the State. The tax is the personal obligation and liability of the taxpayer for such amounts as he failed to collect, and is a lien upon all of the property of the taxpayer. If the taxpayer is a corporation, its officers are personnally liable in case of default; bankruptcy, either corporation or individual, does not exonerate the liability for taxes.

If any person, liable for the tax imposed by this article sells his business or stock of merchandise and fails to pay the taxes due from his business, his successor, if any, is personally liable for payment of the taxes and penalties accrued and unpaid on account of the operation of the business by the former owner.

USE TAX

The Use Tax Law (Code 11-15A), administered by the Business Tax Division, has been in effect since July 1, 1956, and was designed as a companion measure to the consumers sales and service tax on each one dollar of the purchase price of tangible personal property purchased outside the State of West Virginia for use in this State with the exception of certain specific exemptions provided under the law.

All out-of-state mail order houses or retailers who maintain a store or place of business located in this state must collect the Use Tax on all taxable sales of tangible personal property made for use by customers located in West Virginia, regardless of the fact that the entire transaction may be handled through the mail and the merchandise shipped by the out-of-state vendor direct to the purchaser. The Use Tax must also be collected by all out-of-state retailers or vendors who do not have a retail store or place of business within West Virginia and who are authorized to collect the tax and those who maintain within the state, an office, warehouse, distribution point, or any agent within this state under the authority of the retailer or vendor.

Any person who uses any tangible personal property upon which the tax has not been paid to the seller is personally liable for such tax and shall, on or before the fifteenth day of the month next succeeding the quarterly period, pay the tax imposed upon all such property direct to the State Tax Commissioner.

§11-15A-3. Exemptions.

The use in this State of the following tangible personal property is hereby specifically exempted from the tax imposed by this article:

1. All articles of tangible personal property brought into the State of West Virginia by a nonresident individual thereof for his or her use or enjoyment while within the State.

2. Tangible personal property, the gross receipts from the sale of which are exempted from the retail sales tax by the terms of section nine [§11-15-9], article fifteen, chapter eleven of the Code of West Virginia, one thousand nine hundred thirty-one.

3. Tangible personal property, the gross receipts from the sale of which are derived from the sale of machinery, supplies and materials to contractors, or to persons engaged in the business of manufacturing, transportation, transmission, communication or in the production of natural resources in this State.

4. Tangible personal property, the gross receipts or the gross proceeds from the sale of which are required to be included in the measure of the tax imposed by article fifteen [§11-15-1 et seq.], chapter eleven of the Code of West Virginia, one thousand nine hundred thirty-one.

5. Tangible personal property the sale of which in this State is not subject to the West Virginia consumers sales tax. (1951, c. 183; 1969, c. 144.)

CONSUMERS SALES AND SERVICE TAX

USE TAX

Net Collection of Revenue

Year	Sales Tax	Use Tax
1966-1967	$ 56,702,421	$ 1,264,965
1967-1968	60,496,634	1,495,812
1968-1969	65,260,453	2,280,641*
1969-1970	74,228,701	10,531,030*
1970-1971	76,575,634	2,515,349
1971-1972	83,404,012	2,319,008
1972-1973	91,588,787	2,591,194
1973-1974	100,046,933	3,293,417
1974-1975	109,522,883	3,972,113
1975-1976	123,872,434	4,328,718
1976-1977	134,682,272	5,890,294
1977-1978	146,724,994	5,218,440

* Includes revenues from temporary Use Tax imposed on business purchases (in effect April 1, 1969 to March 30, 1970).

BUSINESS AND OCCUPATION TAX

The Business and Occupation Tax (Code 11-13) is levied for the privilege of engaging in business activity in West Virginia. The tax is determined by applying different rates against an annual base which has been generated in the classification of business activity or activities in which the taxpayer has engaged. This base may consist of the value of products, the gross proceeds of sales, or the gross income of the business.

Despite the commonly used but erroneous name, "gross sales tax", the Business and Occupation Tax is not a transaction tax that the law considers to be borne by a purchaser. It is not a tax that can be considered an income tax, although in many instances, gross income is the measure of the tax. Further, in two business activity classifications, (natural resource production and manufacturing) the measure of the tax is the value of the article produced or manufactured as shown by the gross proceeds derived from the subsequent sale thereof.

The statute constitutes, in fact, a levy upon the business activity as measured by several different yardsticks and contains features unique among revenue measures. For example, if more than one person engages in a single activity or transaction, as in the case of a contractor and sub-contractor, each must pay a tax measured by his entire income regardless of the tax paid by the other.

The Business and Occupation Tax is a categorized tax; that is to say, the law provides business classifications in which defined business activities are taxed at specific rates which may differ from the rates assigned other specifically-described forms of business activity. The primary business activity classifications are as follows:

A. Production of Coal and Other Natural Resource Products. The tax is measured by the value of the articles mined or produced as shown by the gross proceeds derived from the sale thereof by the producer, the rates being applied against the value of the entire production in West Virginia, regardless of the place of sale or the fact that deliveries are made to points outside the State.

Coal	$3.85 per $100.00
Sand, gravel, or other mineral products not quarried or mined; oil, blast furnace slag	$4.34 per $100.00
Natural gas (exemptions include deduction of $5,000 annually)	$8.63 per $100.00
Limestone or sandstone quarried or mined; and timber	$2.20 per $100.00
Other natural resource products	$2.86 per $100.00

B. Manufacturing, Compounding or Preparing for Sale. The tax is measured by the value of the articles manufactured, compounded or prepared for sale in West Virginia, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same. The rate, 88 cents on each $100.00 value, applies against the value of the entire production in West Virginia, regardless of the place of the sale or the fact that deliveries are made to points outside the State.

C. (1) Business of Selling Tangible Property at Retail. There is levied a tax of 55 cents on each $100.00 of gross income, as defined by the statute, for this type of business.

(2) Business of Selling Tangible Property at Wholesale. There is levied a tax of 27 cents on each $100.00 of gross income, as defined by the statute, for this type of business.

D. Public Service or Utility Business. The tax rates set forth hereinbelow are levied on the gross income of the following businesses:

Street Interurban and Electric Railways	$1.40 per $100.00
Electric Light and Power Companies (Producers)	$4.00 per $100.00
Electric Light and Power Companies (Distributors)	$3.00 per $100.00

Electric Light and Power Companies (Producers and Distributors). Sales and demand charges exceeding two hundred thousand kilowatts per hour per year per customer	$2.46 per $100.00
Water Companies	$4.40 per $100.00
Natural Gas Companies: Toll Bridges	$4.29 per $100.00
Other Public Utilities—(Except telegraph and telephone companies, railways and other transportation companies)	$2.86 per $100.00

E. Contracting. There is levied a tax of $2.20 on each $100.00 of gross income, as defined by the statute, for this type of business.

G. Amusement. There is levied a tax of 71 cents on each $100.00 of gross income, as defined by the statute, for this type of business.

H. Service Business or Calling Not Otherwise Specifically Taxed. There is levied a tax of $1.15 on each $100.00 of gross income, as defined by the statute, for this type of business.

I. Business of Furnishing Property for Hire. There is levied a tax of $1.15 on each $100.00 of gross income, as defined by the statute, for this type of business.

K. Banking and other Financial Institutions. There is levied a tax of $1.15 on each $100.00 of gross income, as defined by the statute, for this type of business.

L. Additional Tax On the Severance, Extraction, and Production of Coal. There is levied an additional tax for the exclusive benefit of the counties and municipalities of this State of 35 cents per $100.00 on the value of all coal produced in West Virginia. (This tax is reflected in the $3.85 per $100.00 rate on the Production of Coal).

M. Sales of Electric Power Not Taxed as a Public Utility Activity	$4.00 per $100.00

An annual exemption of $50 in tax is provided under the Business and Occupation Tax Law for each taxpayer engaged in business activity in the state. Specific exemptions in taxable gross income are also allowed under certain activity classifications. In addition, a credit for industrial expansion is allowed for certain forms of investment by industrial taxpayers. Authorized agents of municipalities imposing a Business and Occupation Tax are permitted to inspect returns filed with the State Tax Commissioner upon the written request of the mayors of such municipalities.

BUSINESS AND OCCUPATION TAX

Gross Collection of Revenue

Fiscal Year	Revenue
1972-1973	$151,395,623.55
1973-1974	167,354,524.00
1974-1975	248,692,554.18
1975-1976	282,166,865.89
1976-1977	307,740,206.00
1977-1978	335,256,895.00

ANNUAL TAX ON THE INCOMES OF CERTAIN CARRIERS

The Carrier Income Tax (Code 11-12A) was adopted in 1967 in replacement of the Transportation Privilege Tax, and combines certain features of both the Business and Occupation Tax and Corporation Net Income Tax. The basic activity classifications are as follows:

A. **Motor Vehicle Carriers**
This classification includes bus lines, truckers and transfer companies, railroad car corporations, express corporations or companies, and other motor vehicle carriers. There is levied a tax at a rate of $3.30 on each $100 of gross intrastate income and $6.60 on each $100 of prorated (to determine that portion derived from West Virginia business activity) net income from all business.

Exceptions are made in the cases of urban and suburban bus lines (that do not exceed 40 miles en route), taxes and taxicab companies, and for garbage and refuse haulers.

B. **Telephone and Telegraph Corporations**
In the case of telephone corporations, there is levied tax of $3.74 on each $100 of gross intrastate income and $3.74 on each $100 of prorated (to determine that portion derived from West Virginia business activity) net income from all business. In the case of telegraph corporations, the rate of tax is $3.30 per $100 of gross intrastate income and $6.60 per $100 of prorated net income from all business.

C. **Pipeline Corporations**
There is levied in this classification a tax of $3.30 on each $100 of gross intrastate income, and $6.60 on each $100 of prorated (to determine that portion derived from West Virginia business activity) net income from all business.

D. **Airline Corporations and Operation of Steamboat or Other Watercraft**
The rate of tax in this classification is $3.30 per $100 of gross intrastate income, and $6.60 per $100 of prorated (to determine that portion derived from West Virginia business activity) net income from all business.

E. **Railroad Corporations**
There is levied in this classification a tax of $3.30 on each $100 of gross intrastate income, and $6.60 on each $100 of prorated (to determine that portion derived from West Virginia business activity) net income from all business.

CARRIER INCOME TAX

Gross Collection of Revenue

Fiscal Year	Revenue
1972-1973	$ 7,036,726.97
1973-1974	7,613,138.15
1974-1975	8,866,953.92
1975-1976	7,347,645.10
1976-1977	12,441,647.00
1977-1978	10,925,662.00

WEST VIRGINIA CORPORATION NET INCOME TAX

The West Virginia Corporation Net Income Tax (Code 11-24), effective July 1, 1967, imposes a tax at a rate of 6 percent of prorated net income of every domestic or foreign corporation engaging in business in the State, or deriving income from property, activity or other sources in the State, except where said corporations may be exempt.

The following corporations are exempt from this tax:

(a) corporations which by reasons of their purposes or activities are exempt from federal income tax provided that the exemption shall not apply to the unrelated business income as defined in the Internal Revenue Code (unrelated business income includes income from the sale by any private club of food and alcoholic liquors other than in sealed packages for consumption on its premises and of services related thereto);

(b) insurance companies which pay the State a tax upon premiums provided that this exemption shall not extend to income of any such corporation which is received for the use of real porperty other than property in which any such corporation maintains its place of business in this State, whether such income be in the form of rents or royalties;

(c) production credit associations organized under the provisions of the federal "Farm Credit Act of 1933", provided that this exemption shall not apply to corporations or associations under the Article;

(d) trusts established pursuant to Section 186, Chapter 7, Title 29 of the Code of Law of the United States (Labor Management Relations Act) as amended prior to the first day of January, 1967;

(e) corporations electing to be taxed under subchapter S of the Internal Revenue Code of 1954, as amended; (such corporations are, however, required to file information returns);

(f) banks, banking associations, trust companies, building and loan associations and savings and loan associations.

The West Virginia Corporation Net Income Tax is related to the Federal corporation income tax and, therefore, information provided in the Federal returns serves as the basis for State administrative and tax auditing procedures. In accordance with Internal Revenue Service Code (Section 48), the total amounts paid or incurred during the taxable year for the acquisition, construction or development within the State of water and air pollution control facilities is deductible from West Virginia taxable income. There is a credit against tax in an amount not to exceed the sum of Business and Occupation and/or Carrier Income taxes paid for the same taxable year.

CORPORATE NET INCOME TAX

Gross Collection of Revenue

Fiscal Year	Revenue
1972-1973	$ 6,066,304.95
1973-1974	6,101,759.02
1974-1975	11,316,489.42
1975-1976	14,151,218.37
1976-1977	12,911,131.00
1977-1978	12,754,580.00

WEST VIRGINIA CORPORATION LICENSE TAX

The West Virginia Corporation License Tax (Code 11-12) effective July 1, 1975, imposes an annual license tax on all profit corporations.

The license tax fee is based upon the authorized capital stock for domestic corporations. (No par stock is arbitrarily assigned a value of $25 unless it was originally issued for a greater amount.) The tax rates vary from $20 to $2,500 per year.

Foreign corporations are assessed a license tax according to the proportion of the issued and outstanding capital stock which is represented by property owned and used in this State. The rates vary from a minimum tax of $250 to $4,375.

Building and loan corporations are assessed the license tax based upon the outstanding loans as of June 30 of each year. Both domestic and foreign building and loan associations are taxed at the same rate as domestic corporations.

All corporations maintaining their principal place of business or chief works outside West Virginia must pay an annual statutory attorney fee of $10 in addition to the license tax. This fee is due and payable at the same time (July 1) as the annual license tax.

The following corporations are exempt from payment of this tax:

(A) Nonprofit corporations

(B) Foreign corporations qualifying under Chapter 31, Article 1, Section 79a to carry on the activities listed therein

(C) Credit unions

(D) Insurance companies which pay a premium to the State Insurance Commission. (They are required to pay the statutory attorney fee directly to the Secretary of State's Office.)

In addition to remitting the amount of corporation license tax due on or before July 1 of each year, every corporation with the exception of those organized under Chapter 31-1-79a and insurance companies are required to file in duplicate an annual report form.

The original return is forwarded to the State Tax Department and the copy if sent separately to the West Virginia Secretary of State's Office. This annual report must disclose the officers names and addresses, nature of business conducted, date authorized to do business in West Virginia and the principal location. In the case of foreign corporations, they must in addition list the number of shares and type stock together with the values for each share. Also, property owned and used both inside and outside West Virginia must be shown.

GASOLINE EXCISE TAX AND MOTOR CARRIER ROAD TAX

GASOLINE EXCISE TAX: The first Act imposing a tax on gasoline was passed by the Legislature of West Virginia, on April 27,1923, (Chapter 11, Article 14) which became operative July 26, 1923. This original Act has been amended and reenacted several times by the West Virginia Legislature.

The salient features of the Act as last amended and reenacted are:

1. Imposing an excise tax of 10-1/2 cents per gallon on gasoline (including special fuels) sold from storage within this state by any distributor or producer to any person or any retail station in this state or when used in an internal combustion engine. This Act also provides that if any retail dealer, importer or user shall pay the excise tax on any gasoline (including special fuels) not previously included in the measure of tax, received into his storage within this state or used as a fuel in an internal combustion engine.

2. It also provides for certain exemptions from the tax and refund provisions when the fuel is used in certain categories.

MOTOR CARRIER ROAD TAX: The West Virginia Legislature of 1959 enacted the Motor Carrier Road Tax Law (Chapter 11, Article 14-A) effective July 1, 1959. The purpose of the Act is to require operators of heavy vehicles to purchase in West Virginia as much gasoline (including diesel fuel) as they use in West Virginia.

A Motor Carrier is defined as every person, firm or corporation who operates or causes to be operated on any highway in this State any passenger vehicle that has seats for more than nine passengers in addition to the driver, or any road tractor or any tractor truck, or any truck having more than two axles.

Under the provisions of the above mentioned Acts, taxes have been collected and refunded for the fiscal year 1976-1977 and fiscal year 1977-1978 as follows:

GASOLINE EXCISE TAX

Fiscal Year	Gross	Refunds	Net
1966-1967	47,604,536.23	4,732,868.35	42,871,667.88
1967-1968	50,253,656.36	5,321,893.92	44,931,762.44
1968-1969	53,079,610.74	5,877,655.42	47,201,955.32
1969-1970	56,566,802.37	6,124,439.17	50,442,363.20
1970-1971	72,591,664.44	8,355,320.52	64,236,343.92
1971-1972	75,516,508.90	8,946,073.32	66,570,435.58
1972-1973	79,251,540.57	8,841,177.99	70,410,362.58
1973-1974	79,653,929.75	7,809,818.01	71,844,111.74
1974-1975	83,063,418.37	8,050,223.42	75,013,194.95
1975-1976	88,845,397.18	8,921,155.47	79,924,241.71
1976-1977	88,992,949.23	9,403,434.99	79,589,514.24
1977-1978	92,534,843.64	8,143,242.74	84,391,600.90

* The Acts of the 1978 Legislature (House Bill No 143) amended and reenacted certain sections of Article 14, Chapter 11, effective June 1, 1978 imposing an additional tax of 2 cents per gallon on all motor fuel including inventories on hand on the effective date of the amendment.

CIGARETTE TAX

The Cigarette Tax was enacted by the Legislature of 1947 and was subsequently amended and reenacted by the Acts of the 1951 Legislature, the Acts of the 1956 Legislature, the Acts of the 1958 Legislature, the Acts of the 1961 Legislature, the Acts of the 1962 Legislature, and the Acts of the 1963 Legislature, the Acts of the 1967 Legislature (Senate Bill No. 326), the Acts of the 1968 Legislature (House Bill No. 345), and the Acts of the 1978 Legislature (House Bill 145).

The Cigarette Tax designated as Chapter 11, Article 17, levied and imposed a tax upon the sale of cigarettes to raise additional revenues for the general revenue fund of the State and revenue for the support of free schools. It provided for the payment and collection of such tax and the administration thereof. Also a tax was levied on the use, consumption or storage of cigarettes and prescribed penalties for the violation thereof.

Under the provisions of this Act taxes have been collected for the fiscal years 1976-1977 and 1977-1978 as shown in the following table:

CIGARETTE TAX

Fiscal Year	Net Revenue
1966-1967	$ 11,717,972
1967-1968	13,047,695
1968-1969	13,543,033
1969-1970	13,974,891
1970-1971	22,518,884
1971-1972	23,647,060
1972-1973	23,849,548
1973-1974	24,714,518
1974-1975	25,252,182
1975-1976	26,450,535
1976-1977	27,989,012
1977-1978	28,982,270

* The Acts of the 1978 Legislature (House Bill 145), amended and re-enacted certain sections of Article 11, Chapter 17, effective June 1, 1978, imposing an additional tax of 5 cents/package of cigarettes making the total of 17 cents tax for each (20) twenty cigarettes including any inventories on hand on the effective date of the amendment.

SOFT DRINKS TAX

The Soft Drinks Tax was enacted by the Legislature in 1951. The tax, known as Chapter 11, Article 19 of the Code of West Virginia, was amended by the Legislature February 5, 1958, effective from passage. The law was amended February 8, 1960, to become effective July 1, 1960. This amendment relieved many items for domestic use imposed by the amendment of 1958 and reinstated the provision for the tax for commercial use at soda fountains, restaurants, etc., with the specific provision for taxing soft drinks items such as kool aid, oh boy drinks, tip top, miracle aid and all other similar products both domestically and commercially. This Article imposed an excise tax upon the sale, use, handling or distribution of bottled soft drinks and soft drink syrups, which includes all powder bases prepared for mixing soft drinks.

Permits are required by retailers who manufacture and/or purchase unstamped soft drinks items, and all manufacturers, wholesalers and distributors, both in the State and out of the State, who sell or distribute any soft drink or syrup within the State.

This tax was imposed to be used solely for the construction, maintenance and operation of a four year school of medicine, dentistry and nursing. It provides for the payment and collection of such tax and the adminstration thereof.

Under the provisions of this Act taxes have been collected for the fiscal years 1976-1977 and 1977-1978 as shown in the following table:

SOFT DRINKS TAX

Fiscal Year	Net Revenue
1966-1967	$ 4,586,063
1967-1968	4,680,192
1968-1969	5,044,576
1969-1970	5,148,287
1970-1971	5,562,611
1971-1972	5,681,777
1972-1973	5,745,817
1973-1974	6,416,638
1974-1975	5,638,968
1975-1976	6,769,001
1976-1977	6,936,909
1977-1978	7,672,390

STATE OF WEST VIRGINIA—STATE TAX DEPARTMENT
DIVISION OF EXCISE & LICENSE TAXES
BUSINESS REGISTRATION SECTION
CHARLESTON, WEST VIRGINIA

Information Concerning West Virginia Business Franchise Registration Certificate Tax Act

The 1970 West Virginia Legislature enacted the Business Franchise Registration Certificate Tax Act (Chapter 11, Article 12, Code of West Virginia) effective July 1, 1970.

Who Is Covered By The Act?

Anyone in business. "Business" shall mean any business, whether a person engaged expressly or impliedly holds himself out as engaged in business or supplying his products or a commodity or service to the public as a class or a limited portion of the public or sells any goods, wares, merchandise of any kind or provides a service of any kind.

Who Is Exempt From The Act?

That "business" shall not include sales of products of the farm, garden, or dairy by the producer or grower thereof; occasional sales by societies acting for charitable, religious or benevolent purposes; judicial sales directed by law or court order; or any business the gross income of which is less than four thousand dollars per license year. "Gross income" shall mean the gross receipts of the business received as compensation for personal services and from trade, commerce, or sales and the value accruing from the sale of tangible property (real or personal), or service, or both, without any deduction on account of the cost of property sold, materials used, labor costs, taxes or any other expense whatsoever.

Persons exempt are requested to register; however, they are not required to pay the fee of $15.00.

What Is Required Of Anyone Going Into Business Or In Business?

Any person is required to register prior to going into business, or each fiscal year July 1 to June 30 thereafter, and pay a fee of $15.00 for each business location a person holds himself out to engage in or transact business therefrom. Anyone doing business in West Virginia is presumed to have a business location for the purposes of this Act.

Penalty Or Fine

Anyone engaging in or prosecuting any business activity who fails to register with the State Tax Department may be penalized $50.00 per month.

License Replaced By This Act

Businesses previously licensed by the State Tax Department will be required to register under the Business Franchise Registration Certiticate Tax Act (in addition Soft Drink license will still be required); however, other license previously issued by the State Tax Department will no longer by required but a Business Franchise Certificate will be. And, of course, there are a number of businesses that were not required to register previously but will be required to register under this Act.

Does This Act Affect Other License Issued By The State?

No, in other words, registration or license required by the Banking Commission, Beer Commission, Insurance Commission, etc., are not affected by this Act.

Under the provisions of this Act collections are as follows:

BUSINESS FRANCHISE REGISTRATION TAX

Fiscal Year	Net Revenue
1969-1970	$ 245,396*
1970-1971	1,037,583
1971-1972	880,728
1972-1973	991,014
1973-1974	903,002
1974-1975	863,815
1975-1976	924,331
1976-1977	989,829
1977-1978	895,057

* The amount of revenue listed is a reflection of only a partial year's collection since law went into effect in 1970.

PERSONAL INCOME TAX

The West Virginia Personal Income Tax Act (W. Va. Code, Ch. 11, Art. 21) was enacted by the 1961 Regular Session of the Legislature on February 10, 1961, and signed by the Governor on February 14, 1961. The provisions of the Act applied to all taxable years ending on or after December 31, 1961, including that part which elapsed prior to the effective date of the Act. The Act was applied to taxable years beginning prior to and ending in the year 1961, but the tax imposed for any such year was on a prorated basis.

Description of Tax. The West Virginia Income Tax Act imposes a personal income tax on the taxable income of all resident individuals, and resident estates and trusts, irrespective of where such income is earned. Non-resident individuals, estates and trusts are taxed only upon income derived from West Virginia Income Tax. A trust or other unincorporated organization which by reason of its activities is exempt from Federal Income Tax is also exempt from West Virginia Income Tax.

The nature of the Act was to adopt for West Virginia Personal Income Tax the provisions of the Federal Income Tax laws relating to the determination of income. As adopted, it can be stated that the West Virginia Income Tax Act is a conformity statute. The same general concepts of income, gain, loss and deduction are employed in the West Virginia Act as are employed in the Federal Income Tax Law. The method used to make reference to the federal law is general in scope. With the exception of several modifications, West Virginia adjusted gross income is federal adjusted gross income. Amendments made to the Federal Income Tax Law which affect income, gain, loss and deduction are reflected in the West Virginia Income Tax Law by periodic legislative enactments. The conformity with the Federal Income Tax Law was adopted to simplify preparation of state income tax returns, to improve enforcement of the State Income Tax through better use of information obtained from federal income tax audits, and to aid interpretation of the state tax law through increased use of federal judicial and administrative determinations and precedents.

Deductions. An individual, resident or nonresident, may use the West Virginia standard deduction on his state return, regardless of whether he used the standard deduction or claimed itemized deductions on his federal return. The West Virginia standard deduction of an individual is ten (10) percent of his West Virginia adjusted gross income or $1,000, whichever is less. A resident or nonresident individual may elect to use itemized deductions in computing his West Virginia taxable income only if he claimed itemized deductions for the same year on his federal return. Itemized deductions for residents are the same as federal deductions, with the exception of two modifications; nonresidents' deductions must be attributed to or connected with West Virginia sources.

Personal Exemptions. An individual, resident or nonresident, is allowed an exemption of $600.00 for each exemption to which he is entitled for the taxable year for federal income tax purposes. A husband and wife who file joint federal but separate West Virginia returns may each claim only the exemptions to which he or she would have been entitled if separate federal returns had been filed. The exemption for an estate or trust is $600.00.

Rate of Tax. For all taxable years or portions thereof ending prior to January 1, 1963, the West Virginia Income Tax rate was six (6) per centum of the Federal Income Tax which would have been imposed on an identical amount of federal taxable income. For the taxable years or portions thereof beginning on or after January 1, 1963, ending on or before December 31, 1969, the West Virginia Income Tax rate, which is equally applicable to individuals, estates and trusts, was a rate graduated from 1.2% to 5.5% of the West Virginia taxable income. For the taxable years beginning on or after January 1, 1970, ending on or before December 31, 1970, the West Virginia Income Tax is a rate graduated from 1.65% to 7.6% of the West Virginia taxable income. For the taxable years beginning on or after January 1, 1971, the West Virginia Income Tax rate will be a rate graduated from 2.1% to 9.6% of the West Virginia taxable income. The West Virginia Income Tax Act provides only two rate schedules; one for joint returns and surviving spouses, and one for individuals and heads of household.

Credits Against Tax. The West Virginia Income Tax Act provides credits against the personal income tax for: (1) Business and Occupation Tax imposed against the taxpayer; (2) Carrier Income Tax imposed against the taxpayer; (3) West Virginia Income Tax withheld from the individual's wages or salary; (4) estimated income tax payments made by the individual; (5) income taxes paid by residents to other states; and income taxes paid by nonresidents to their state of residence, except for certain states with which West Virginia has a reciprocal agreement or practices reciprocity.

PERSONAL INCOME TAX RECEIPTS

Year	Gross Collections
1966-1967	$ 30,034,920.59
1967-1968	31,683,623.84
1968-1969	34,698,080.96
1969-1970	43,564,656.71
1970-1971	63,397,854.39
1971-1972	97,409,973.09
1972-1973	100,483,678.58
1973-1974	113,042,499.90
1974-1975	134,347,627.50
1975-1976	156,231,480.19
1976-1977	183,374,766.00
1977-1978	206,748,388.00

Homestead Relief. Chapter 11, Article 25 was enacted to provide general relief for low income citizens who are sixty-five years of age or over to aid them in providing or maintaining a homestead, by authorizing a claim for relief to be filed with the state tax commissioner and payment thereof from state funds, the amount of relief to be measured in part by the real property taxes or that portion of rent attributable to real property taxes paid by any such citizen. The effective date of this article was January 1, 1973.

RESEARCH DIVISION

In mid-1970 the Research Division was officially established for the purpose of centralizing the various research-oriented activities of the State Tax Department.

Responsibilities of the Division can be summarized as follows:

(1) The development of methodology for, and preparation of, tax revenue estimates—including both short and long range economic forecasting;

(2) The preparation of "Fiscal Notes," official estimates of revenue effects, for all major legislative tax and revenue bills;

(3) The development and preparation of information systems (with the assistance of Data Processing) for the reporting of tax data in Tax Department publications;

(4) Fiscal analysis (continuing) of all state and local revenue sources and revenue alternatives;

(5) Development of management analysis programs for internal departmental operations;

(6) Acting as the central research organization within the Department, providing support services for the divisions administering tax statutes;

(7) The preparation of responses to inquiries and the dissemination of information to the public regarding the State's revenue system, the organizational design of the Tax Department and revenue statistics for those taxes administered by the Department;

(8) Finally, the Director of Research serves as chief fiscal advisor to the State Tax Commissioner concerning tax/flow revenue consistency and the economic effects of major tax issues.

COLLECTION OF REVENUE—RECAPITULATION

Year Ending June 30	Inheritance Tax	General License Tax	Forfeiture Tax	Business and Occupation Tax	Gasoline Tax	Beer Gasoline Tax	Consumers' Sales Tax
1905	$ 10,494.86	$	$	$	$	$	$ ....
1906	26,052.10	....	....	....	....	....	....
1907	95,010.76	....	....	....	....	....	....
1908	87,986.82	....	....	....	....	....	....
1909	115,746.50	10,177.89	....	....	....	....	....
1910	91,680.79	33,607.20	120,646.10	....	....	....	....
1911	107,510.69	17,661.88	11,072.17	....	....	....	....
1912	170,224.73	19,986.80	43,723.93	....	....	....	....
1913	70,580.37	26,319.61	20,648.00	....	....	....	....
1914	278,960.07	20,766.44	54,395.20	....	....	....	....
1915	85,388.83	14,132.95	922.00	....	....	....	....
1916	156,734.31	11,0'3.20	19,766.55	....	....	....	....
1917	266,866.80	17,559.41	33,571.64	....	....	....	....
1918	338,885.17	22,362.60	177,018.15	....	....	....	....
1919	289,024.39	17,689.90	94,881.76	....	....	....	....
1920	321,131.38	18,372.84	101,235.41	....	....	....	....
1921	700,864.76	27,417.22	82,196.28	....	....	....	....
1922	601,805.39	47,125.26	107,918.99	1,462,379.28	....	....	....
1923	757,169.56	61,332.81	42,063.98	2,708,366.73	....	....	....
1924	765,192.57	62,047.75	91,760.13	3,055,976.15	835,464.08	....	....
1925	876,655.43	60,993.45	77,376.28	2,551,099.12	1,324,553.85	....	....
1926	802,761.55	77,675.51	153,692.95	3,159,152.82	2,581,879.25	....	....
1927	1,027,733.58	91,640.74	165,400.27	4,076,143.19	3,227,961.10	....	....
1928	667,456.54	74,156.05	202,509.98	3,805,078.02	4,151,851.36	....	....
1929	1,233,501.11	83,745.56	120,263.22	3,650,632.31	4,644,951.36	....	....
1930	752,070.98	90,609.86	173,792.08	3,704,730.75	5,382,973.69	....	....
1931	1,076,306.23	70,692.51	179,484.74	3,065,010.21	5,681,171.51	....	....
1932	415,412.82	65,517.29	168,864.65	2,327,710.81	5,784,357.57	....	....
1933	310,437.97	52,861.00	66,977.14	1,604,653.39	5,082,655.98	256,640.46	....
1934	333,036.78	77,162.67	....	8,619,046.39	5,604,652.93	539,167.87	1,768,881.84
1935	481,363.77	52,235.91	28,845.36	12,949,571.65	5,975,186.96	567,876.00	6,835,625.37
1936	509,946.28	61,251.14	39,755.49	12,334,714.05	6,411,190.75	958,084.37	7,612,011.95
1937	514,577.29	55,619.57	59,759.86	13,067,461.85	7,956,102.25	938,467.78	8,602,899.81
1938	564,113.09	89,240.74	119,493.07	12,885,083.07	9,567,986.56	1,227,765.95	8,346,288.10
1939	699,657.23	66,132.90	130,289.95	12,701,364.41	9,636,136.90	1,061,739.37	8,018,855.41
1940	520,958.34	72,040.98	154,879.98	14,272,795.84	10,952,298.04	1,139,800.80	8,833,191.95
1941	1,666,017.99	54,906.96	168,364.10	16,063,089.33	10,978,579.04	1,127,038.98	9,561,524.28
1942	515,460.28	82,772.28	162,493.14	19,337,663.20	11,375,349.83	1,367,878.53	10,991,331.75
1943	642,759.62	54,331.17	162,081.41	21,714,050.66	7,727,941.14	1,472,976.66	11,595,012.41
1944	430,569.12	51,920.98	104,028.72	21,496,301.91	8,071,686.84	1,444,059.86	12,098,205.19
1945	618,544.30	53,840.49	136,163.79	21,487,269.10	7,665,509.58	1,167,537.04	13,414,522.52
1946	672,083.32	53,431.60	170,208.35	22,071,223.62	10,918,730.41	106,380.90	16,360,754.74
1947	899,771.95	78,788.78	162,287.71	25,127,412.75	13,233,287.45	....	19,553,776.88
1948	992,805.70	120,260.03	213,928.42	31,024,125.16	15,111,671.43	....	23,030,122.62
1949	1,085,597.55	118,605.77	243,973.02	34,952,509.86	16,869,957.35	....	24,214,981.04
1950	687,857.21	91,717.21	280,426.11	30,360,971.62	17,251,921.32	....	21,485,559.36
1951	1,246,974.93	82,008.95	247,834.58	38,114,942.86	18,261,780.73	....	22,940,184.50
1952	1,357,389.64	91,164.85	320,802.19	38,332,091.30	19,281,940.83	....	27,952,965.51
1953	1,301,930.65	84,578.75	316,591.99	37,410,116.08	19,502,655.19	....	27,456,375.70
1954	1,653,194.96	106,721.24	473,014.47	40,022,501.23	20,644,366.65	....	26,604,908.23
1955	1,910,213.62	114,383.89	361,933.83	36,552,884.80	21,640,068.59	....	26,269,948.11
1956	1,630,281.93	149,607.10	396,247.97	42,879,539.12	27,213,883.04	....	28,430,829.14
1957	1,893,624.70	113,724.78	395,523.64	48,313,236.29	28,469,019.84	....	30,708,686.62
1958	2,200,466.85	281,605.41	467,362.79	50,099,789.83	28,623,677.56	....	30,977,391.21
1959	2,481,427.28	259,905.01	304,305.86	47,962,308.76	30,109,851.09	....	30,976,898.88
1960	2,430,257.93	280,138.27	62,958.19	52,372,753.26	34,552,632.98	....	31,931,941.44
1961	2,935,985.33	276,547.52	62,259.48	51,162,118.11	33,932,545.56	....	35,027,540.88
1962	2,877,780.73	282,127.50	62,476.06	53,977,612.35	35,477,553.57	....	43,294,537.88
1963	3,544,512.34	364,606.15	74,048.41	55,645,550.11	36,216,779.13	....	43,496,081.84
1964	3,171,366.50	269,784.56	82,010.77	58,834,921.21	37,677,077.10	....	45,663,244.49
1965	4,128,554.47	214,106.95	124,433.45	62,954,783.20	39,452,179.26	....	48,538,281.44
1966	4,763,991.83	230,258.94	131,596.03	66,015,475.49	40,988,599.24	....	53,636,247.07
1967	4,382,928.87	202,154.54	128,341.03	69,410,592.05	42,871,667.88	....	56,802,900.95
1968	5,040,129.66	221,632.80	157,880.38	86,568,829.71	44,931,762.44	....	60,819,500.30
1969	6,006,740.38	247,365.19	120,341.41	89,576,758.25	47,201,955.32	....	65,260,452.86
1970	5,019,775.17	132,332.90	200,226.90	96,909,827.22	50,442,383.20	....	74,269,162.26
1971	4,780,686.92	*1,037,583.00	255,082.69	102,726,917.00	64,236,343.92	....	76,640,128.00
1972	5,509,097.84	880,728.00	200,810.15	138,699,677.00	66,570,435.58	....	83,481,512.00
1973	7,856,877.12	991,013.53	212,007.75	151,395,623.55	70,410,362.58	....	91,620,573.17
1974	6,074,747.05	903,736.00	171,412.62	167,354,524.00	71,844,111.74	....	100,150,847.72
1975	7,307,018.99	863,815.00	....	248,692,554.18	75,013,194.95	....	109,522,863.00
1976	7,640,903.57	924,331.00	....	282,166,865.89	79,624,241.71	....	123,872,434.00
1977	9,114,009.92	989,829	....	307,740,206.00	79,589,514.24	....	134,662,272.00
1978	12,661,340.47	695,057.00	....	335,258,695.00	84,391,600.90	....	146,724,994.00

*Business Franchise Tax

COLLECTION OF REVENUE—RECAPITULATION—Continued

Year Ending June 30	Use Tax	Chain Store Tax	Personal Income Tax	Water Power Tax	Cigarette Tax	Soft Drinks Tax	TOTALS
1905	$	$	$	$	$	$	$ 10,494.86
1906							26,052.10
1907							95,010.76
1908							87,966.82
1909							125,924.19
1910							245,934.09
1911							136,244.74
1912							233,935.22
1913							117,547.98
1914							354,121.71
1915							108,743.78
1916							508,789.20
1917							810,020.79
1918							1,792,831.20
1919							1,088,186.15
1920							967,893.49
1921							1,242,711.04
1922							2,219, 228.92
1923							3,568,933.88
1924							4,811,440.68
1925							4,890,678.13
1926							6,775,162.08
1927							8,588,878.88
1928							8,901,051.95
1929							9,739,093.56
1930							10,104,177.36
1931							10,272,865.20
1932							8,761,863.14
1933		84,448.56					7,483,215.95
1934		56,412.00	593,062.11				17,769,399.99
1935		425,094.07	971,567.75				28,494,776.49
1936		436,100.92	1,147,896.12				29,510,951.07
1937		141,037.14	1,671,655.90				33,007,381.25
1938		117,725.00	1,847,220.11				34,754,913.69
1939		111,262.50	1,311,801.84				33,757,040.51
1940		110,224.50	1,598,164.93				37,654,355.14
1941		96,107.50	1,755,108.35				41,470,738.53
1942		88,333.50	2,470,968.10				46,392,250.59
1943		79,740.25	774,047.69				44,333,941.01
1944		78,894.30	105,942.92				43,881,609.84
1945		80,997.25					44,624,564.90
1946		93,269.00					50,476,081.94
1947		100,140.80	9,048.52	11,759.81			59,176,304.65
1948		109,550.52	5,828.92	11,679.42	2,146,603.20		72,766,573.42
1949		107,513.03	[illegible]06.97	11,709.60	2,203,110.02		79,808,144.21
1950		108,152.57	3[illegible]0.00	11,826.37	2,056,696.70		72,544,428.47
1951		108,480.64	337.84	11,876.22	2,057,681.24		83,072,082.49
1952	426,043.18	101,672.92		11,899.34	7,606,948.88		[illegible],442,606.84
1953	406,578.90	99,822.89		11,870.98	7,340,768.01	3,057,583.93	96,988,873.07
1954	419,363.05	114,054.82		11,838.18	6,895,671.39	3,078,703.30	100,224,358.52
1955	378,877.59	116,940.75		11,748.96	6,013,315.83	2,887,664.06	96,348,858.03
1956	380,459.87	116,682.61		11,779.14	6,974,278.28	3,174,843.09	111,368,432.19
1957	410,483.64	112,479.11		11,713.54	8,676,121.51	3,205,767.76	122,310,381.43
1958	427,003.77	559,650.12		11,756.83	8,938,372.23	3,402,740.72	125,998,817.43
1959	407,820.06	456,308.74		11,648.67	9,158,906.15	3,585,160.00	125,714,708.50
1960	472,723.53	453,310.49		11,768.64	9,512,031.16	3,771,536.77	135,852,052.68
1961	504,499.91	444,311.88		11,808.00	9,567,886.40	3,356,871.05	137,282,374.12
1962	832,347.90	457,247.44	21,981,435.00	11,760.45	11,637,898.99	3,581,551.63	163,194,350.28
1963	887,442.00	436,332.04	19,323,909.37	11,804.06	11,448,772.55	3,898,082.25	175,127,980.25
1964	975,353.00	456,872.35	21,157,990.34	11,781.76	11,177,351.29	3,891,287.34	183,569,040.73
1965	1,037,114.66	471,514.34	23,530,948.36	11,693.86	11,446,040.76	4,195,177.64	196,104,829.38
1966	1,197,790.34	468,047.43	26,599,293.94	11,714.85	11,611,093.82	4,438,778.97	210,081,173.10
1967	1,279,739.46	429,919.04	30,034,920.59	11,625.63	11,719,169.94	4,567,606.18	221,861,566.16
1968	1,505,851.12	415,698.71	31,683,623.84	11,636.13	13,047,808.33	4,684,913.04	249,088,275.46
1969	2,305,547.50	444,434.37	34,898,080.96	11,615.14	13,543,982.68	5,035,647.91	264,452,931.95
1970	10,530,934.23	415,008.67	43,564,656.71	11,557.41	13,966,995.19	5,148,327.20	300,611,167.08
1971	2,515,300.00		63,397,854.39	11,511.49	22,538,038.36	5,571,422.45	343,719,868.22
1972	2,338,388.00		97,409,973.09	11,508.86	23,551,738.76	5,678,076.39	424,521,945.67
1973	2,613,801.00		100,483,678.58	11,581.02	23,820,188.78	5,744,491.48	456,180,298.56
1974	3,308,129.00		113,042,489.90	11,667.62	24,714,000.09	6,412,612.57	495,980,288.91
1975	3,972,113.00		134,347,827.50	13,497.88	25,252,182.00	5,838,968.00	610,623,854.48
1976	4,328,718.00		156,231,480.19	11,726.66	26,450,535.00	6,769,001.00	688,520,237.02
1977	5,890,294.00		183,374,766.00	13,461.12	27,988,012.00	6,936,909.00	756,320,273.28
1978	5,218,440.00		206,748,388.00	10,131.26	28,982,270.00	7,872,390.00	828,581,506.63

DIVISION OF LOCAL GOVERNMENT RELATIONS

By far the largest of all the divisions in the Tax Department is the Division of Local Government Relations. The Division is charged with the responsibility of administering the budget and audit requirements of all local government entities in the State of West Virginia. In addition, the Division assesses all public utility property and appraises all non-utility property in the State for property tax purposes. For this reason, only one-third of the Division's 184 employees are based in Charleston. The Division is divided into three separate operation Groups. The main functions of the Division are described below.

Property Tax Appraisal Group

The State Tax Commissioner has long had the resopnsibility for assisting the fifty-five county assessors in West Virginia. But the 1958 Legislative action which resulted in the provisions of Chapter 18, Article 9(a) materially increased the authority of the Commissioner's Office. As a result, the State Tax Commissioner, through his Appraisal Group, works to improve assessment methods in order to achieve more realistic property valuations, and more importantly, a higher degree of equality between assessments. The tax Commissioner's certification of the appraisal of property units within an assessor's county provides valuable guidelines for the assessor in laying assessments in his county each year. The State Tax Commissioner, by law, holds an annual meeting for all county assessors and county commissioners during which various problems are discussed and policy positions expressed. In 1958 a "Guide for West Virginia Assessors" was published and distributed which dealt with various problems of appraisals and valuations under the assessment laws. This guide was revised and expanded in 1970 and again in 1976 and is now known as the "Assessor's Manual".

In 1958, the West Virginia Legislature recognized the lack of uniformity in property assessments and authorized a property reappraisal program at the State level and on a statewide basis. The Legislature enacted a law which provided "the Tax Commisssioner shall make or cause to be made an appraisal of non-utility property both real and personal in the several counties of the State. Such appraisal shall be based upon the true and actual value of said property." As developed by the Local Government Relations Property Tax Appraisal Group, the program included four major steps in each county: Microfilming, tax mapping, appraisal, and certification to the county of the completion of the program. The cost was borne 90% by the state and 10% by the county.

As a result of the reappraisal program, each county assessor is provided two major products: (1) a complete up-to-date set of property record cards covering each parcel of property in the county. Each card contains a detailed description of the property and improvements and shows the computations involved in arriving at the value of the land and improvements; and (2) a set of tax maps of the entire county showing the location and ownership of each parcel of property together with its dimensions and other pertinent data.

The original reappraisal program was completed in all fifty-five counties by July 1, 1967, and had the effect of equalizing property assessments on individual properties and provided a larger property tax base for the levying bodies to extend tax rates against.

A new mass appraisal program cycle was begun on April 29, 1973. Presently 18 counties have been completed on the new cycle.

This program will bring all real estate in West Virginia to current market value and, therefore, will be the basis of more uniformity for the assessment of property.

The Property Appraisal Group has the responsibility of preparing tentative valuations of all public utility property in the State and providing these valuations to the Board of Public Works for annual assessment of such property. The Board of Public Works reviews all assessments, makes corrections it deems proper, conducts hearings to entertain protests from public utilities involved, and fixes the assessments in final form. After making such assessments, they are allocated by the State Auditor to the various counties in which the utility property is located, such allocation being approved by the Board. The system value of enterprise on all such utilities is established. In the case of interstate utilities, the Internal Operations Group computes a share of the value to be apportioned to the State of West Virginia subject to the Board's approval. For the year of 1978 the final assessed valuation for all utilities amounted to $1,956,723,750.

The present program is being accomplished by Appraisal Group personnel, who are Civil Service employees and well qualified in the techniques of mass appraisal.

The cost of the program will be funded fully by the State.

It is the purpose and intent of our constitution and statutes that all property should share the tax burden in equitable proportion of its value. If individual assessed valuations are uniformly determined, fair treatment is afforded all taxpayers. Failure to achieve such equalization results in unequal taxation, which is contrary to every fundamental concept and requirement that taxation shall be equal and uniform.

Chief Inspector Group

The State Tax Commissioner is, **ex-officio**, the Chief Inspector and Supervisor of Public Offices. As such, the Tax Commissioner has the statutory responsibility to examine all finanical affairs of every local government office or agency at least once a year, if practical. The responsibility and power was placed on the Tax Commissioner because of his related functions concerning the supervision of the levy and collection of property taxes.

The Local Government Relations Division, Chief Inspector Group, conducts post audits of 228 municipalities, 55 county courts and their associated functions such as hospitals, airports and related agencies, 55 county treasurers, all circuit and county clerks, 55 county boards of education, 148 county magistrate offices and 55 magistrate clerks offices. In addition, because of the availability of a trained staff, the Chief Inspector Group conducts certain functional audits required by the Federal Government of operations that are partly or wholly funded from Federal sources. For example, the Chief Inspector Group audits the Federal disaster funds received by any government level in the State.

Each year the Chief Inspector Group reviews the levy estimates or budgets of each levying body in the State. This includes fifty-five boards of education, fifty-five county courts, and 228 municipalities. These estimates are reviewed to determine whether proposed expenditures are lawful, whether revenue estimates conform to the statutes and whether the proper rate of levy is set forth to cover estimated expenditures and bond obligations. These estimates must be approved before the levy is laid.

An additional duty was imposed upon the Chief Inspector Group with respect to budgets in 1963, by a Legislative enactment permitting a revision of the annual levy estimates with the approval of the State Tax Commissioner. These bodies may present themselves at any time throughout the year for approval of the changes necessary to responsibly discharge their duties.

Additionally, the State Tax Commissioner is charged with the responsibility of developing a uniform accounting system throughout local government. The lack of such a system is directly related to the variety of backgrounds of those officials charged with the fiscal affairs of local government. The Chief Inspector Group is currently developing a uniform modified accrual accounting system for county and municipal governments. The new system is designed in accordance with the accounting system recommended by the Municipal Finance Officers Association and the National Committee on Governmental Accounting and will be implemented effective July 1, 1979.

Internal Operations Group

To provide technical and data processing services to the Division as well as the continuation of the utility tax computation services for the Board of Public Works, the Internal Operations Group was created in 1974.

The Internal Operations Group maintains individual records for over one million six hundred thousand parcels of surface and fee properties. In addition complete personal property appraisal records are kept for all industrial and commercial personal property in West Virginia. To facilitate the calculation and recording of all the data connected with the reappraisal of all real estate, industrial, and commercial personal property and subsurface coal property in West Virginia, innovative computer systems are being devised which, when fully implemented, will allow the State to annually update and reappraise all types of property to current market value should that type of service be deemed desirable.

The Internal Operations Group also provides services to local governments through its county tax computer system. This system processes and prints the real and personal property books, extends taxes, prints the tax tickets and receipts, keeps track of taxpayer payments and delinquencies, and prints many reports necessary to operate the property tax system. The system utilizes computer terminals tied by telephone line to the State's central computer facilities (ISSD). Currently Berkeley, Fayette, Harrison, Kanawha, Mason, Mercer, Mineral, Ohio, Preston and Raleigh Counties use the computer tax services.

Recognizing that the original work must be maintained, the Legislature in 1962 encated the following provision: "Each year after the completion of the property appraisal in the county, the Tax Commissioner shall maintain the appraisal by making or causing to be made such surveys, examinations, audits, maps, and investigations of the values of the several classes of property in each county which should be listed and taxed under the several classes, and shall determine the appraised value thereof."

The reappraisal program has generated millions of dollars of increased revenues for the support of local governments and the free schools. In 1977 and 1978 there was estimated $19,512,110 and 12,938,799 respectively, increase in total tax revenue as a direct result of the program. The original appraisal program accomplished by the expenditure of ten million dollars in state funds increased property tax revenue to local governments and schools in the neighborhood of nine dollars per year per original dollar spent.

The 1973 Legislature significantly increased the appropriated funding for reappraisal of all properties in the State.

April 29, 1973, the real estate reappraisal program was begun. To date, the following counties have been completed or are in the process of reappraisal:

Berkeley
Calhoun
Clay
Doddridge
Fayette
Gilmer
Grant
Hampshire
Jackson
Jefferson
Kanawha
Lewis
Lincoln
Mineral
Monroe
Morgan
Pleasants
Pocahontas
Putnam
Ritchie
Wetzel
Wirt
Wood

DIVISION OF BUSINESS TAXES

The Business Tax Division is the largest revenue Division in State government and administers six major revenue statutes. The Division was formed in 1969 by reorganization of four separate entities to provide greater administrative coordination and control.

In the fiscal year ending June 30, 1971 revenue from tax laws administered by the Business Tax Division comprised in excess of sixty percent (60%) of the total State

General Revenue Fund receipts. The administrative costs of the Division were well below one percent (1%) of the close to $350,000,000 in collections in the year 1972-1973, giving indication of the rationale of the 1969 reorganization and the efficiency and dedication of the Division's employees. With these traits and trends still in evidence today, the Business Tax Division anticipates administrative costs to be significantly less than one half of one percent (1%) of the revenue estimates for the year 1976-77, with total collections expected to approach $475,000,000.

A number of new programs have contributed to the efficiency with which business oriented revenue laws are administered. A computerized delinquency control program introduced in 1970 has been refined to the degree that late filing of returns has diminished from an average of 7,000 per month to a current rate of about 2,500 per month. Working in conjunction with a sister Division, in this area, Business Tax makes no less than six comprehensive sweeps of its delinquent accounts during the course of a given year, via computer notices and personal contact.

An expanded force of field examiners has also contributed greatly in increasing compliance with State Tax laws. With field personnel conducting approximately 2,000 comprehensive audits, the potential tax yield from their efforts is currently running at a $20,000,000 annual rate.

Perhaps the most significant accomplishment of the Business Tax Division in recent years has been the revision of the administrative regulations pertaining to their taxes. There rules and guidelines, designed to clarify ambiguities in the existing tax statutes and simplify reporting practices, were introduced in 1974. Both taxpayer and tax administrator profit from these innovative tools of management in their complementary efforts to lend consistency to our State tax structure.

Currently, the Division is continuing its efforts to enhance the revenue collection process and provide optimal service to the taxpayers of the State. Innovations in the area of computerized audits of accounts have progressed rapidly and are approaching full implementation. Key Division personnel are now able to better utilize their time in providing personalized service to taxpayers with special difficulties. In addition, through a cooperative effort involving other divisions in the Department, a uniform tax account number system has been adopted, whereby all businesses operating within the State are assigned a single account identification number for all tax reporting purposes. This procedure was developed to eliminate the confusion associated with a myriad of tax account numbers previously assigned to each business for each tax liability incurred.

Within the administrative realm of the Business Tax Division lies the largest single source of State revenue, the business and occupation tax. This tax alone is expected to generate over $300,000,000 during the fiscal year 1976-77, representing a healthy one hundred percent increase in net annual revenue over the past four years. Though occasionally maligned as an unyielding burden upon State businesses, its relative immunity to the eroding effects of spiraling inflation have reinforced its reputation as the "backbone" of the State General Revenue Fund. Continued economic growth and national attention to the coal industry virtually assure a sound economic profile for West Virginia's future.

A recent amendment to the business and occupation tax statute extends this economic security to the local levels of West Virginia government. Commonly referred to as a "Severance Tax", though actually representing nothing more than business and occupation tax revenue earmarked for distribution to county and municipal governments, a ten percent increase in the business and occupation tax rates on coal production, effective July 1, 1975, has provided nearly $12,000,000 to local coffers during its first full year in existence. Although seventy-five percent of these additional monies are returned directly to the coal producing counties of West Virginia, the remaining twenty-five percent share is proportionately divided between all counties and all incorporated municipalities on a per capita basis.

The Annual Tax on the Income of Certain Carriers—referred to as the Carrier Tax—was enacted in 1967 as successor to the Transportation Privilege Tax. The yields of approximately $4,900,000 in 1970-1971 and approximately $5,600,000 in 1971-1972 were not indicative of the potential yield of the tax, as complete auditing procedures have been only recently developed and implemented.

The real effect of these procedural innovations becomes readily apparent, however, when a more recent review of Carrier Income Tax revenue reveals an average annual yield in excess of $8,000,000 during the last two years.

The Consumers Sales and Service Tax and the Use Tax, separate but related under law, are also administered by the Business Tax Division. The annual combined yield of these two consumption taxes is steadily increasing: from approximately $79,000,000 in 1970-1971 to over $128,000,000 in 1975-1976. The character of the sales tax laws has remained relatively the same over the last decade with the exception of the temporary removal of certain exemptions during the period April 1, 1969, to March 31, 1970.

The West Virginia Corporation Net Income Tax Law was enacted in 1967 with the dual purpose of adding to State revenues and of securing income data for West Virginia corporate taxpayers. Recent trends indicate that the net yield of the tax will approximate $15,000,000 annually, despite the direct credits for business and occupation tax and carrier income tax paid.

The West Virginia Corporate License Tax Law offers a unique situation in State tax administration in that administrative responsibilities under the statute are shared by two independent State agencies. While the Business Tax Division maintains an accounts control system and performs the data gathering and tax collection functions prescribed by law, the Secretary of State's Office is charged with taxpayer registration and numerous other duties related to corporations operating as business entities within the State. This anomaly arose from legislation effective July 1, 1975.

Through a concerted effort to achieve its broad agency objective . . . to provide effective administration, consistent application, and faithful enforcement of the six revenue statues within its administrative jurisdiction . . . the Business Tax Division has fulfilled its goals, while providing the State with increasing increments of revenue at decreasing costs.

DIVISION OF INHERITANCE TAX

The Inheritance Tax, which is one of the oldest indirect taxes administered in the State Tax Department, yields over 4 million dollars annually. As contrasted with the Federal estate tax, the inheritance tax is based on the right to receive property from a decedent, and in theory the tax is owed by the recipient. In point of fact, the tax is normally paid by the executor or administrator of the estate, and functions as a reduction in the amount of property actually passed on to designated recipients.

The inheritance tax statute, partly because of its age, has not been materially revised or altered and is troublesome in many respects, both to the administrators of the law and to those who are compelled to comply with it. Experts in the field have recommended revision and modernization of inheritance type tax laws. Various groups have studied the statute with an eye to clarification of it through amendment, but most have abandoned that as a realistic possibility and recommended outright repeal and substitution of an estate-type tax patterned after the Federal estate tax. These recommendations do not seek to increase the tax yield, but would provide rates which would produce approximately the present tax result. The sole aim of these recommenations is to provide a workable structure which is intelligently geared to modern tax thinking.

OFFICE OF HEARINGS AND APPEALS

The responsibilities of the Office of Hearings and Appeals are based upon the Tax Commissioner's statutory duty to provide taxpayers with an opportunity to object to certain tax assessments. This statutory duty is fulfilled by means of an informal administrative hearing at which a duly appointed Hearing Examiner, representing the Tax Commissioner, presides. At the hearing, evidence is offered by representative of the State Tax Department to prove the validity of the tax assessment, and evidence is offered by the taxpayer and/or its representative to disprove the validity of the tax assessment. In addition, this Office is empowered to convene hearings in the above described manner to determine the validity of petitions for refunds presented by taxpayers to the State Tax Department. Following these hearings, the Hearing Examiner submits his determinations to the Tax Commissioner who then issues a written administrative decision on the matter.

The Office of Hearings and Appeals docketed for hearing the following number of taxpayer's petitions during the years 1976 and 1977:

PETITIONS FOR REASSESSMENT

	Petitions	Total Amount
1976	620	$15,565,023.16
1977	612	37,546,373.07

PETITIONS FOR REFUND

1976	116	$ 1,363,893.41
1977	109	643,030.56

DIRECT TAXATION

For the purpose of levies property shall be classified as follows:

Class I. All tangible personal property employed exclusively in agriculture, including horticulture and grazing.

All products of agriculture (including livestock) while owned by the porducer;

All notes, bonds, bills and accounts receivable, stocks and other intangible personal property;

Class II. All property owned, used and occupied by the owner exclusively for residential purposes;

All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants;

Class III. All real and personal property situated outside of municipalities, exclusive of classes I and II;

Class IV. All real and personal property situated inside of municipalities, exclusive of classes I and II.

MAXIMUM RATE OF LEVIES

Levies authorized by the Tax Limitation Amendment to the State Constitution, voted at the general election November 8, 1932, as apportioned and fixed by Section 6, Chapter 67, Acts of the Second Extraordinary Session of the Legislature of 1933, (House Bill 234) amending Section 6, Article 8, Chapter 11 of the Code of West Virginia, 1931, as amended by sections 2, 6-b, 6-c and 6-b (House Bill 179) Regular Session 1949, as amended by Section 6-c (Senate Bill No. 121). Regular Session 1961.

Rate on Each One Hundred Dollars Valuation

PURPOSES	Class No. I	Class No. II	Class No. III	Class No. IV
STATE CURRENT	.25	.5	1	1
COUNTY CURRENT	11.9	23.8	47.6	47.6
COUNTY DEBT	.25	.5	1	1
DISTRICT DEBT	2.15	4.3	8.6	8.6
SCHOOL CURRENT	21.1	42.2	84.4	84.4
SCHOOL DEBT	.35	.7	1.4	1.4
SCHOOL PERMANENT IMPROVEMENT	1.5	3	6	6
MUNICIPAL CURRENT	11	22		44
MUNICIPAL DEBT	1.5	3		6
TOTALS	50¢	$1.00	$1.50	$2.00

The rates of levies as set out in the above schedule for CURRENT purposes may not be exceeded, except that a local levying body may porvide for an election to increase the levies by entering on its record of proceedings an order setting forth:

(1) The purposes for which additional funds are needed;

(2) The amount for each purpose;

(3) The total amount;

(4) The separate and aggregate assessed valuation of each class of taxable property within its jurisdiction;

(5) The proposed additional rate in cents on each class of property;

(6) The porposed number of years to which the additional levy shall apply.

The local levying body shall submit to the voters within their political subdivision, the question of the additional levy at either a general or special election. If at least sixty per cent of the voters cast their ballots in favor of the additional levy, the local levying body may impose the additional levy. This levy shall not exceed fifty per cent of the rates authorized and shall not continue for more than three years without resubmission to the voters, except in the case of schools, the levy shall not exceed one hundred per cent, and shall not continue for more than five years.

A tax, in an amount sufficient to pay the interest and principal on bonds issued by any school district not exceeding the aggregate five percentum of such assessed value, may be levied outside the limits fixed by Section one of this Article in the manner provided by the "Better Schools Amendment" as ratified November 4, 1958.

DIRECT TAXATION

RECAPITULATION OF THE ASSESSED VALUATION OF REAL ESTATE, PERSONAL PROPERTY AND PUBLIC UTILITY PROPERTY, TAXES LEVIED THEREON, THE AVERAGE RATE OF LEVY AND TAXES LEVIED FOR EACH PURPOSE IN EACH COUNTY OF THE STATE FOR THE ASSESSMENT YEARS 1976 AND 1977

Table No. A
RECAPITULATION BARBOUR COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,352,425	$ 6,108,548	$ 15,460,973	$	$ 4,219,750	$ 2,747,825	$ 6,967,575	$ 22,428,540
Personal Property	1,552,620	342,945	18,733,735	20,629,300	1,776,885	169,900	4,146,900	6,093,685	26,722,985
Public Utility Property	294,600	....	9,031,100	9,325,700	93,800	....	1,323,700	1,417,500	10,743,200
Total	$ 1,847,220	$ 9,695,370	$ 33,873,383	$ 45,415,973	$ 1,870,685	$ 4,389,650	$ 8,218,425	$ 14,478,760	$ 59,894,733

	Assessed Valuation
Class I	$ 3,717,905
Class II	14,085,020
Class III	33,873,383
Class IV	8,218,425
Total Taxable Property	59,894,733
Total H. S. Exemption	2,389,875
Total County Assessed Valuations	$ 62,284,608

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 46	$ 485	$ 3,387	$ 3,918	$ 45	$ 219	$ 823	$ 1,087	$ 5,005
County Current	$ 2,642	$ 27,728	$ 193,756	$ 224,126	$ 2,675	$ 12,555	$ 47,009	$ 62,239	$ 286,365
Total County	$ 2,642	$ 27,728	$ 193,756	$ 224,126	$ 2,675	$ 12,555	$ 47,009	$ 62,239	$ 286,365
School Current	$ 4,239	$ 44,502	$ 310,958	$ 359,699	$ 4,293	$ 20,149	$ 75,445	$ 99,887	$ 459,586
School Bonds	1,681	17,646	123,299	142,626	1,703	7,989	29,915	39,607	182,233
Total Schools	$ 5,920	$ 62,148	$ 434,257	$ 502,325	$ 5,996	$ 28,138	$ 105,360	$ 139,494	$ 641,819
Municipal Current	$	$	$	$	$ 1,801	$ 8,831	$ 33,698	$ 44,330	$ 44,330
Municipal Bonds	....	....	....	....	539	2,143	7,393	10,075	10,075
Total Municipal	$	$	$	$	$ 2,340	$ 10,974	$ 41,091	$ 54,405	$ 54,405
GRAND TOTAL	$ 8,608	$ 90,361	$ 631,400	$ 730,369	$ 11,056	$ 51,886	$ 194,283	$ 257,225	$ 987,594
Total Average Rate of Levy on Each $100	.47	.93	1.86	1.61	.59	1.18	2.36	1.78	1.65
FOR ALL PURPOSES:									
Real Estate	$	$ 87,165	$ 113,863	$ 201,028	$	$ 49,877	$ 64,959	$ 114,836	$ 315,864
Personal Property	7,235	3,196	349,197	359,628	10,501	2,009	98,032	110,542	470,170
Public Utility Property	1,373	....	168,340	169,713	555	....	31,292	31,847	201,560
Total	$ 8,608	$ 90,361	$ 631,400	$ 730,369	$ 11,056	$ 51,886	$ 194,283	$ 257,225	$ 987,594

	Taxes Levied
Class I	$ 19,664
Class II	142,247
Class III	631,400
Class IV	194,283
TOTAL	$ 987,594

Table No. B

RECAPITULATION BARBOUR COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,746,200	$ 6,971,565	$ 16,717,765	$	$ 4,348,350	$ 2,778,675	$ 7,127,025	$ 23,844,790
Personal Property	1,526,415	385,150	26,925,600	28,837,165	2,471,275	170,600	4,813,950	7,455,825	36,292,990
Public Utility Property	328,100	....	9,791,900	10,120,000	163,300	....	1,426,900	1,590,200	11,710,200
Total	$ 1,854,515	$ 10,131,350	$ 43,689,065	$ 55,674,930	$ 2,634,575	$ 4,518,950	$ 9,019,525	$ 16,173,050	$ 71,847,980

	Assessed Valuation
Class I	$ 4,489,090
Class II	14,650,300
Class III	43,689,065
Class IV	9,019,525
Total Taxable Property	71,847,980
Total H. S. Exemption	2,703,625
Total County Assessed Valuations	$ 74,551,605

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 46	$ 507	$ 4,369	$ 4,922	$ 65	$ 226	$ 902	$ 1,193	$ 6,115
County Current	$ 2,652	$ 28,976	$ 249,901	$ 281,529	$ 3,767	$ 12,924	$ 51,592	$ 68,283	$ 349,812
Total County	$ 2,652	$ 28,976	$ 249,901	$ 281,529	$ 3,767	$ 12,924	$ 51,592	$ 68,283	$ 349,812
School Current	$ 4,256	$ 46,503	$ 401,066	$ 451,825	$ 6,047	$ 20,742	$ 82,799	$ 109,588	$ 561,413
School Bonds	1,365	14,913	128,621	144,899	1,938	6,652	26,554	35,144	180,043
Total Schools	$ 5,621	$ 61,416	$ 529,687	$ 596,724	$ 7,985	$ 27,394	$ 109,353	$ 144,732	$ 741,456
Municipal Current	$	$	$	$	$ 2,595	$ 9,366	$ 37,851	$ 49,812	$ 49,812
Municipal Bonds	....	....	....	....	700	1,932	7,245	9,877	9,877
Total Municipal	$	$	$	$	$ 3,295	$ 11,298	$ 45,096	$ 59,689	$ 59,689
GRAND TOTAL	$ 8,319	$ 90,899	$ 783,957	$ 883,175	$ 15,112	$ 51,842	$ 206,943	$ 273,897	$ 1,157,072
Total Average Rate of Levy on Each $100	.45	.90	1.79	1.59	.57	1.15	2.29	1.69	1.61
FOR ALL PURPOSES:									
Real Estate	$	$ 87,443	$ 125,098	$ 212,541	$	$ 49,885	$ 63,754	$ 113,639	$ 326,180
Personal Property	6,847	3,456	483,153	493,456	14,175	1,957	110,451	126,583	620,039
Public Utility Property	1,472	....	175,706	177,178	937	....	32,738	33,675	210,853
Total	$ 8,319	$ 90,899	$ 783,957	$ 883,175	$ 15,112	$ 51,842	$ 206,943	$ 273,897	$ 1,157,072

	Taxes Levied
Class I	$ 23,431
Class II	142,741
Class III	783,957
Class IV	206,943
TOTAL	$ 1,157,072

Table No. A
RECAPITULATION BERKELEY COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 44,942,016	$ 32,860,248	$ 77,802,264	$	$ 15,282,948	$ 13,459,596	$ 28,742,544	$106,544,808
Personal Property	4,058,743	2,826,888	57,517,776	64,403,407	7,236,325	17,785	8,399,135	15,653,245	80,056,652
Public Utility Property	57,400	....	11,765,400	11,822,800	155,000	....	6,118,100	6,273,100	18,095,900
Total	$ 4,116,143	$ 47,768,904	$102,143,424	$154,028,471	$ 7,391,325	$ 15,300,733	$ 27,976,831	$ 50,668,889	$204,697,360

	Assessed Valuation
Class I	$ 11,507,468
Class II	63,069,637
Class III	102,143,424
Class IV	27,976,831
Total Taxable Property	204,697,360
Total H. S. Exemption	6,886,318
Total County Assessed Valuations	$211,583,678

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 103	$ 2,389	$ 10,215	$ 12,707	$ 186	$ 765	$ 2,798	$ 3,749	$ 16,456
County Current	$ 5,886	$ 136,619	$ 584,260	$ 726,765	$ 10,569	$ 43,760	$ 160,028	$ 214,357	$ 941,122
Total County	$ 5,886	$ 136,619	$ 584,260	$ 726,765	$ 10,569	$ 43,760	$ 160,028	$ 214,357	$ 941,122
School Current	$ 17,679	$ 410,335	$ 1,754,824	$ 2,182,838	$ 31,746	$ 131,433	$ 480,642	$ 643,821	$ 2,826,659
School Bonds	5,009	116,270	497,234	618,513	8,995	37,242	136,191	182,428	800,941
Total Schools	$ 22,688	$ 526,605	$ 2,252,058	$ 2,801,351	$ 40,741	$ 168,675	$ 616,833	$ 826,249	$ 3,627,600
Municipal Current	$	$	$	$	$ 9,239	$ 38,252	$ 139,884	$ 187,375	$ 187,375
Total Municipal	$	$	$	$	$ 9,239	$ 38,252	$ 139,884	$ 187,375	$ 187,375
GRAND TOTAL	$ 28,677	$ 665,613	$ 2,846,533	$ 3,540,823	$ 60,735	$ 251,452	$ 919,543	$ 1,231,730	$ 4,772,553
Total Average Rate of Levy on Each $100	.70	1.39	2.79	2.30	.82	1.64	3.29	2.43	2.33
FOR ALL PURPOSES:									
Real Estate	$	$ 626,222	$ 915,750	$ 1,541,972	$	$ 251,160	$ 442,390	$ 693,550	$ 2,235,522
Personal Property	28,277	39,391	1,602,905	1,670,573	59,461	292	276,063	335,816	2,006,389
Public Utility Property	400	....	327,878	328,278	1,274	....	201,090	202,364	530,642
Total	$ 28,677	$ 665,613	$ 2,846,533	$ 3,540,823	$ 60,735	$ 251,452	$ 919,543	$ 1,231,730	$ 4,772,553

	Taxes Levied
Class I	$ 89,412
Class II	917,065
Class III	2,846,533
Class IV	919,543
TOTAL	$ 4,772,553

Table No. B
RECAPITULATION BERKELEY COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 47,100,399	$ 33,272,769	$ 80,373,168	$	$ 15,356,141	$ 14,614,105	$ 29,970,246	$110,343,414
Personal Property	3,958,523	2,656,046	68,107,603	74,222,172	9,938,606	27,590	10,106,783	20,072,979	94,795,151
Public Utility Property	106,000	....	12,236,400	12,342,400	286,300	....	7,494,000	7,780,300	20,122,700
Total	$ 4,064,523	$ 49,756,445	$113,616,772	$167,437,740	$ 10,224,906	$ 15,383,731	$ 32,214,888	$ 57,823,525	$225,261,265

	Assessed Valuation
Class I	$ 14,289,429
Class II	65,140,176
Class III	113,616,772
Class IV	32,214,888
Total Taxable Property	225,261,265
Total H. S. Exemption	7,580,328
Total County Assessed Valuations	$232,841,593

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 102	$ 2,488	$ 11,362	$ 13,952	$ 255	$ 769	$ 3,221	$ 4,245	$ 18,197
County Current	$ 5,812	$ 142,304	$ 649,888	$ 798,004	$ 14,622	$ 43,998	$ 184,270	$ 242,890	$ 1,040,894
Total County	$ 5,812	$ 142,304	$ 649,888	$ 798,004	$ 14,622	$ 43,998	$ 184,270	$ 242,890	$ 1,040,894
School Current	$ 17,457	$ 427,407	$ 1,951,936	$ 2,396,800	$ 43,916	$ 132,147	$ 553,452	$ 729,515	$ 3,126,315
School Bonds	4,494	110,061	502,641	617,196	11,309	34,029	142,518	187,856	805,052
Total Schools	$ 21,951	$ 537,468	$ 2,454,577	$ 3,013,996	$ 55,225	$ 166,176	$ 695,970	$ 917,371	$ 3,931,367
Municipal Current	$	$	$	$	$ 12,781	$ 38,459	$ 161,075	$ 212,315	$ 212,315
Total Municipal	$	$	$	$	$ 12,781	$ 38,459	$ 161,075	$ 212,315	$ 212,315
GRAND TOTAL	$ 27,865	$ 682,260	$ 3,115,827	$ 3,825,952	$ 82,883	$ 249,402	$ 1,044,536	$ 1,376,821	$ 5,202,773
Total Average Rate of Levy on Each $100	.83	1.37	2.74	2.29	.81	1.62	3.24	2.38	2.31
FOR ALL PURPOSES:									
Real Estate	$	$ 645,840	$ 912,473	$ 1,558,313	$	$ 248,954	$ 473,848	$ 722,802	$ 2,281,115
Personal Property	27,138	36,420	1,867,783	1,931,341	80,562	448	327,702	408,712	2,340,053
Public Utility Property	727	....	335,571	336,298	2,321	....	242,986	245,307	581,605
Total	$ 27,865	$ 682,260	$ 3,115,827	$ 3,825,952	$ 82,883	$ 249,402	$ 1,044,536	$ 1,376,821	$ 5,202,773

	Taxes Levied
Class I	$ 110,748
Class II	931,662
Class III	3,115,827
Class IV	1,044,536
TOTAL	$ 5,202,773

Table No. A

RECAPITULATION BOONE COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,604,900	$ 34,811,300	$ 44,416,200	$	$ 3,202,575	$ 3,542,600	$ 6,745,175	$ 51,161,375
Personal Property	664,150	2,363,950	48,375,600	51,403,700	4,629,400	220,500	2,619,300	7,469,200	58,872,900
Public Utility Property	213,800	....	22,241,100	22,454,900	381,500	....	2,034,400	2,415,900	24,870,800
Total	$ 877,950	$ 11,988,850	$105,428,000	$118,274,800	$ 5,010,900	$ 3,423,075	$ 8,196,300	$ 16,630,275	$134,905,075

	Assessed Valuation
Class I	$ 5,688,850
Class II	15,391,925
Class III	105,428,000
Class IV	8,196,300
Total Taxable Property	134,905,075
Total H. S. Exemption	3,090,500
Total County Assessed Valuations	$137,995,575

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 22	$ 598	$ 10,543	$ 11,163	$ 125	$ 171	$ 819	$ 1,115	$ 12,278
County Current	$ 1,255	$ 34,231	$ 603,048	$ 638,534	$ 7,165	$ 9,790	$ 46,883	$ 63,838	$ 702,372
Total County	$ 1,255	$ 34,231	$ 603,048	$ 638,534	$ 7,165	$ 9,790	$ 46,883	$ 63,838	$ 702,372
School Current	$ 4,030	$ 109,874	$ 1,935,658	$ 2,049,562	$ 23,000	$ 31,424	$ 150,484	$ 204,908	$ 2,254,470
Total Schools	$ 4,030	$ 109,874	$ 1,935,658	$ 2,049,562	$ 23,000	$ 31,424	$ 150,484	$ 204,908	$ 2,254,470
Municipal Current	$	$	$	$	$ 8,628	$ 12,096	$ 56,520	$ 77,244	$ 77,244
Total Municipal	$	$	$	$	$ 8,628	$ 12,096	$ 56,520	$ 77,244	$ 77,244
GRAND TOTAL	$ 5,307	$ 144,703	$ 2,549,249	$ 2,699,259	$ 38,918	$ 53,481	$ 254,706	$ 347,105	$ 3,046,364
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.28	.78	1.56	3.11	2.09	2.26
FOR ALL PURPOSES:									
Real Estate	$	$ 116,123	$ 841,737	$ 957,860	$	$ 50,077	$ 110,434	$ 160,511	$ 1,118,371
Personal Property	4,015	28,580	1,169,722	1,202,317	36,014	3,404	81,418	120,836	1,323,153
Public Utility Property	1,292	....	537,790	539,082	2,904	....	62,854	65,758	604,840
Total	$ 5,307	$ 144,703	$ 2,549,249	$ 2,699,259	$ 38,918	$ 53,481	$ 254,706	$ 347,105	$ 3,046,364

	Taxes Levied
Class I	$ 44,225
Class II	198,184
Class III	2,549,249
Class IV	254,706
TOTAL	$ 3,046,364

Table No. B

RECAPITULATION BOONE COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,255,550	$ 34,875,525	$ 45,131,075	$	$ 3,282,525	$ 3,626,350	$ 6,908,875	$ 52,039,950
Personal Property	914,650	2,584,525	60,571,700	64,070,875	5,111,200	223,300	2,970,400	8,304,900	72,375,775
Public Utility Property	228,900	....	23,644,100	23,873,000	448,500	....	2,169,900	2,618,400	26,491,400
Total	$ 1,143,550	$ 12,840,075	$119,091,325	$133,074,950	$ 5,559,700	$ 3,505,825	$ 8,766,650	$ 17,832,175	$150,907,125

	Assessed Valuation
Class I	$ 6,703,250
Class II	16,345,900
Class III	119,091,325
Class IV	8,766,650
Total Taxable Property	150,907,125
Total H. S. Exemption	3,309,200
Total County Assessed Valuations	$154,216,325

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 29	$ 642	$ 11,909	$ 12,580	$ 138	$ 175	$ 877	$ 1,190	$ 13,770
County Current	$ 1,635	$ 36,723	$ 681,202	$ 719,560	$ 7,951	$ 10,027	$ 50,145	$ 68,123	$ 787,683
Total County	$ 1,635	$ 36,723	$ 681,202	$ 719,560	$ 7,951	$ 10,027	$ 50,145	$ 68,123	$ 787,683
School Current	$ 5,249	$ 117,872	$ 2,186,517	$ 2,309,638	$ 25,519	$ 32,184	$ 160,956	$ 218,659	$ 2,528,297
School Bonds	1,354	30,405	564,017	595,776	6,583	8,301	41,519	56,403	652,179
Total Schools	$ 6,603	$ 148,277	$ 2,750,534	$ 2,905,414	$ 32,102	$ 40,485	$ 202,475	$ 275,062	$ 3,180,476
Municipal Current	$	$	$	$	$ 9,511	$ 12,339	$ 60,543	$ 82,393	$ 82,393
Total Municipal	$	$	$	$	$ 9,511	$ 12,339	$ 60,543	$ 32,393	$ 82,393
GRAND TOTAL	$ 8,267	$ 185,642	$ 3,443,645	$ 3,637,554	$ 49,702	$ 63,026	$ 314,040	$ 426,768	$ 4,064,322
Total Average Rate of Levy on Each $100	.72	1.45	2.89	2.73	.89	1.80	3.58	2.39	2.69
FOR ALL PURPOSES:									
Real Estate	$	$ 148,275	$ 1,008,461	$ 1,156,736	$	$ 59,058	$ 130,301	$ 189,359	$ 1,346,095
Personal Property	6,612	37,367	1,751,491	1,795,470	45,749	3,968	106,419	156,136	1,951,606
Public Utility Property	1,655	....	683,693	685,348	3,953	....	77,320	81,273	766,621
Total	$ 8,267	$ 185,642	$ 3,443,645	$ 3,637,554	$ 49,702	$ 63,026	$ 314,040	$ 426,768	$ 4,064,322

	Taxes Levied
Class I	$ 57,969
Class II	248,668
Class III	3,443,645
Class IV	314,040
TOTAL	$ 4,064,322

Table No. A
RECAPITULATION BRAXTON COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,997,230	$ 5,322,010	$ 14,319,240	$	$ 2,667,795	$ 2,302,555	$ 4,970,350	$ 19,289,590
Personal Property	1,410,860	396,615	12,048,765	13,856,240	2,113,135	81,100	3,415,315	5,609,550	19,465,790
Public Utility Property	118,000	....	12,686,600	12,804,600	173,400	....	2,333,400	2,506,800	15,311,400
Total	$ 1,528,860	$ 9,393,845	$ 30,057,375	$ 40,980,080	$ 2,286,535	$ 2,748,895	$ 8,051,270	$ 13,086,700	$ 54,066,780

	Assessed Valuation
Class I	$ 3,815,395
Class II	12,142,740
Class III	30,057,375
Class IV	8,051,270
Total Taxable Property	54,066,780
Total H. S. Exemption	2,163,445
Total County Assessed Valuations	$ 56,230,225

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 39	$ 470	$ 3,006	$ 3,515	$ 57	$ 138	$ 805	$ 1,000	$ 4,515
County Current	$ 2,186	$ 26,866	$ 171,928	$ 200,980	$ 3,270	$ 7,861	$ 46,053	$ 57,184	$ 258,164
Total County	$ 2,186	$ 26,866	$ 171,928	$ 200,980	$ 3,270	$ 7,861	$ 46,053	$ 57,184	$ 258,164
School Current	$ 3,279	$ 40,300	$ 257,893	$ 301,472	$ 4,905	$ 11,794	$ 69,080	$ 05,779	$ 387,251
School Bonds	913	11,216	71,777	83,906	1,365	3,282	19,226	23,873	107,779
Permanent Improvement	229	2,818	18,034	21,081	343	824	4,832	5,999	27,080
Total Schools	$ 4,421	$ 54,334	$ 347,704	$ 406,459	$ 6,613	$ 15,900	$ 93,138	$ 115,651	$ 522,110
Municipal Current	$	$	$	$	$ 3,152	$ 8,179	$ 47,309	$ 58,640	$ 58,640
Municipal Bonds	....	....	....	....	277	511	3,333	4,121	4,121
Total Municipal	$	$	$	$	$ 3,429	$ 8,690	$ 50,642	$ 62,761	$ 62,761
GRAND TOTAL	$ 6,646	$ 81,670	$ 522,638	$ 610,954	$ 13,369	$ 32,589	$ 190,638	$ 236,596	$ 847,550
Total Average Rate of Levy on Each $100	.44	.87	1.74	1.49	.59	1.19	2.37	1.81	1.57
FOR ALL PURPOSES:									
Real Estate	$	$ 78,222	$ 92,539	$ 170,761	$	$ 31,638	$ 54,399	$ 86,037	$ 256,798
Personal Property	6,133	3,448	209,504	219,085	12,331	951	80,559	93,841	312,926
Public Utility Property	513	....	220,595	221,108	1,038	....	55,680	56,718	277,826
Total	$ 6,646	$ 81,670	$ 522,638	$ 610,954	$ 13,369	$ 32,589	$ 190,638	$ 236,596	$ 847,550

	Taxes Levied
Class I	$ 20,015
Class II	114,259
Class III	522,638
Class IV	190,638
TOTAL	$ 847,550

Table No. B
RECAPITULATION BRAXTON COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,624,365	$ 5,509,755	$ 15,134,120	$	$ 2,616,210	$ 2,345,790	$ 4,962,000	$ 20,096,120
Personal Property	1,153,680	423,715	14,905,210	16,482,605	2,436,855	79,680	3,821,035	6,337,570	22,820,175
Public Utility Property	160,800	....	12,843,000	13,003,800	227,000	....	2,508,200	2,735,200	15,739,000
Total	$ 1,314,480	$ 10,048,080	$ 33,257,965	$ 44,620,525	$ 2,663,855	$ 2,695,890	$ 8,675,025	$ 14,034,770	$ 58,655,295

	Assessed Valuation
Class I	$ 3,978,335
Class II	12,743,970
Class III	33,257,965
Class IV	8,675,025
Total Taxable Property	58,655,295
Total H. S. Exemption	2,523,910
Total County Assessed Valuations	$ 61,179,205

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 33	$ 503	$ 3,328	$ 3,862	$ 68	$ 136	$ 867	$ 1,071	$ 4,983
County Current	$ 1,880	$ 28,738	$ 190,236	$ 220,854	$ 3,809	$ 7,711	$ 49,621	$ 61,141	$ 281,995
Total County	$ 1,880	$ 28,738	$ 190,236	$ 220,854	$ 3,809	$ 7,711	$ 49,621	$ 61,141	$ 281,995
School Current	$ 2,820	$ 43,106	$ 285,353	$ 331,279	$ 5,714	$ 11,565	$ 74,432	$ 91,711	$ 422,990
School Bonds	727	11,133	73,700	85,560	1,475	2,987	19,224	23,686	109,246
Permanent Improvement	197	3,014	19,954	23,165	400	809	5,205	6,414	29,579
Total Schools	$ 3,744	$ 57,253	$ 379,007	$ 440,004	$ 7,589	$ 15,361	$ 98,861	$ 121,811	$ 561,815
Municipal Current	$	$	$	$	$ 3,668	$ 8,025	$ 50,875	$ 62,568	$ 62,568
Municipal Bonds	....	....	....	....	320	496	3,558	4,374	4,374
Total Municipal	$	$	$	$	$ 3,988	$ 8,521	$ 54,433	$ 66,942	$ 66,942
GRAND TOTAL	$ 5,657	$ 86,494	$ 572,569	$ 664,720	$ 15,454	$ 31,729	$ 203,782	$ 250,965	$ 915,685
Total Average Rate of Levy on Each $100	.43	.86	1.72	1.49	.58	1.18	2.35	1.79	1.56
FOR ALL PURPOSES:									
Real Estate	$	$ 82,847	$ 94,856	$ 177,703	$	$ 30,802	$ 54,988	$ 85,790	$ 263,493
Personal Property	4,965	3,647	256,608	265,220	14,112	927	89,504	104,543	369,763
Public Utility Property	692	....	221,105	221,797	1,342	....	59,290	60,632	282,429
Total	$ 5,657	$ 86,494	$ 572,569	$ 664,720	$ 15,454	$ 31,729	$ 203,782	$ 250,965	$ 915,685

	Taxes Levied
Class I	$ 21,111
Class II	118,223
Class III	572,569
Class IV	203,782
TOTAL	$ 915,685

Table No. A

RECAPITULATION BROOKE COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 22,910,625	$ 9,776,890	$ 32,687,315	$	$ 18,471,125	$ 18,413,165	$ 36,884,290	$ 69,571,605
Personal Property	413,700	1,117,800	24,695,525	26,227,025	4,908,750	15,100	24,002,925	28,926,775	55,153,800
Public Utility Property	182,900	....	8,792,200	8,975,100	202,100	....	4,229,300	4,431,400	13,406,500
Total	$ 596,600	$ 24,028,425	$ 43,264,415	$ 67,889,440	$ 5,110,850	$ 18,486,225	$ 46,645,390	$ 70,242,465	$138,131,905

	Assessed Valuation
Class I	$ 5,707,450
Class II	42,514,650
Class III	43,264,415
Class IV	46,645,390
Total Taxable Property	138,131,905
Total H. S. Exemption	5,920,100
Total County Assessed Valuations	$144,052,005

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 15	$ 1,201	$ 4,327	$ 5,543	$ 127	$ 926	$ 4,661	$ 5,714	$ 11,257
County Current	$ 853	$ 68,721	$ 247,472	$ 317,046	$ 7,308	$ 52,870	$ 266,812	$ 326,990	$ 644,036
Total County	$ 853	$ 68,721	$ 247,472	$ 317,046	$ 7,308	$ 52,870	$ 266,812	$ 326,990	$ 644,036
School Current	$ 2,738	$ 220,581	$ 794,335	$ 1,017,654	$ 23,459	$ 169,704	$ 856,409	$ 1,049,572	$ 2,087,226
School Bonds	563	45,318	163,193	209.074	4,820	34,865	175,947	215,632	424,706
Total Schools	$ 3,301	$ 265,899	$ 957,528	$ 1,226,728	$ 28,279	$ 204,569	$ 1,032,356	$ 1,265,204	$ 2,491,932
Municipal Current	$	$	$	$	$ 7,015	$ 51,195	$ 249,627	$ 307,837	$ 307,837
Total Municipal	$	$	$	$	$ 7,015	$ 51,195	$ 249,627	$ 307,837	$ 307,837
GRAND TOTAL	$ 4,169	$ 335,821	$ 1,209,327	$ 1,549,317	$ 42,729	$ 309,560	$ 1,553,456	$ 1,905,745	$ 3,455,062
Total Average Rate of Levy on Each $100	.70	1.40	2.80	2.28	.84	1.68	3.33	2.68	2.50
FOR ALL PURPOSES:									
Real Estate	$	$ 320,199	$ 273,278	$ 593,477	$	$ 309,295	$ 614,055	$ 923,350	$ 1,516,827
Personal Property	2,891	15,622	690,289	708,802	41,044	265	798,539	839,848	1,548,650
Public Utility Property	1,278	....	245,760	247,038	1,685	....	140,862	142,547	389,585
Total	$ 4,169	$ 335,821	$ 1,209,327	$ 1,549,317	$ 42,729	$ 309,560	$ 1,553,456	$ 1,905,745	$ 3,455,062

	Taxes Levied
Class I	$ 46,898
Class II	645,381
Class III	1,209,327
Class IV	1,553,456
TOTAL	$ 3,455,062

Table No. B
RECAPITULATION BROOKE COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 22,241,275	$ 6,167,690	$ 28,408,965	$	$ 19,914,325	$ 22,641,815	$ 42,556,140	$ 70,965,105
Personal Property	428,550	1,125,900	14,048,895	15,603,345	5,700,375	15,700	40,035,290	45,751,365	61,354,710
Public Utility Property	274,100	....	8,873,500	9,147,600	326,000	....	4,595,200	4,921,200	14,068,800
Total	$ 702,650	$ 23,367,175	$ 29,090,085	$ 53,159,910	$ 6,026,375	$ 19,930,025	$ 67,272,305	$ 93,228,705	$146,388,615

	Assessed Valuation
Class I	$ 6,729,025
Class II	43,297,200
Class III	29,090,085
Class IV	67,272,305
Total Taxable Property	146,388,615
Total H. S. Exemption	6,238,500
Total County Assessed Valuations	$152,627,115

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 18	$ 1,168	$ 2,909	$ 4,095	$ 150	$ 997	$ 6,728	$ 7,875	$ 11,970
County Current	$ 1,005	$ 66,830	$ 166,395	$ 234,230	$ 8,618	$ 57,000	$ 384,798	$ 450,416	$ 684,646
Total County	$ 1,005	$ 66,830	$ 166,395	$ 234,230	$ 8,618	$ 57,000	$ 384,798	$ 450,416	$ 684,646
School Current	$ 3,225	$ 214,511	$ 534,094	$ 751,830	$ 27,662	$ 182,957	$ 1,235,119	$ 1,445,738	$ 2,197,568
School Bonds	620	41,267	102,746	144,633	5,321	35,195	237,606	278,122	422,755
Total Schools	$ 3,845	$ 255,778	$ 636,840	$ 896,463	$ 32,983	$ 218,152	$ 1,472,725	$ 1,723,860	$ 2,620,323
Municipal Current	$	$	$	$	$ 7,533	$ 49,825	$ 336,361	$ 393,719	$ 393,719
Total Municipal	$	$	$	$	$ 7,533	$ 49,825	$ 336,361	$ 393,719	$ 393,719
GRAND TOTAL	$ 4,868	$ 323,776	$ 806,144	$ 1,134,788	$ 49,284	$ 325,974	$ 2,200,612	$ 2,575,870	$ 3,710,658
Total Average Rate of Levy on Each $100	.69	1.39	2.77	2.14	.82	1.64	3.27	2.76	2.54
FOR ALL PURPOSES:									
Real Estate	$	$ 308,175	$ 170,919	$ 479,094	$	$ 325,718	$ 740,659	$ 1,066,377	$ 1,545,471
Personal Property	2,969	15,601	389,323	407,893	46,618	256	1,309,635	1,356,509	1,764,402
Public Utility Property	1,899	....	245,902	247,801	2,666	....	150,318	152,984	400,785
Total	$ 4,868	$ 323,776	$ 806,144	$ 1,134,788	$ 49,284	$ 325,974	$ 2,200,612	$ 2,575,870	$ 3,710,658

	Taxes Levied
Class I	$ 54,152
Class II	649,750
Class III	806,144
Class IV	2,200,612
TOTAL	$ 3,710,658

Table No. A
RECAPITULATION CABELL COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 54,152,410	$ 26,231,080	$ 80,383,490	$	$ 83,099,290	$102,871,700	$185,970,990	$266,354,480
Personal Property	5,054,010	1,485,990	73,401,710	79,941,710	62,575,990	260,700	93,235,090	156,071,780	236,013,490
Public Utility Property	258,200	....	25,683,400	25,941,600	1,077,600	....	34,214,500	35,292,100	61,233,700
Total	$ 5,312,210	$ 55,638,400	$125,316,190	$186,266,800	$ 63,653,590	$ 83,359,990	$230,321,290	$377,334,870	$563,601,670

	Assessed Valuation
Class I	$ 68,965,800
Class II	138,998,390
Class III	125,316,190
Class IV	230,321,290
Total Taxable Property	563,601,670
Total H. S. Exemption	24,558,780
Total County Assessed Valuations	$588,160,450

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 133	$ 2,781	$ 12,531	$ 15,445	$ 1,590	$ 4,169	$ 23,033	$ 28,792	$ 44,237
County Current	$ 6,480	$ 135,758	$ 611,543	$ 753,781	$ 77,657	$ 203,398	$ 1,123,968	$ 1,405,023	$ 2,158,804
County Bonds	372	7,789	35,089	43,250	4,456	11,670	64,490	80,616	123,866
Public Improvement	744	15,579	70,177	86,500	8,912	23,340	128,979	161,231	247,731
Total County	$ 7,596	$ 159,126	$ 716,809	$ 883,531	$ 91,025	$ 238,408	$ 1,317,437	$ 1,646,870	$ 2,530,401
School Current	$ 23,586	$ 494,069	$ 2,225,615	$ 2,743,270	$ 282,622	$ 740,237	$ 4,090,507	$ 5,113,366	$ 7,856,636
Permanent Improvement	797	16,692	75,190	92,679	9,548	25,008	138,192	172,748	265,427
Total Schools	$ 24,383	$ 510,761	$ 2,300,805	$ 2,835,949	$ 292,170	$ 765,245	$ 4,228,699	$ 5,286,114	$ 8,122,063
Municipal Current	$	$	$	$	$ *71,011	$ 187,185	$ 1,089,123	$ 1,347,319	$ 1,347,319
Municipal Bonds	....	....	....	....	9,140	23,703	116,095	148,938	148,938
Total Municipal	$	$	$	$	$ 80,151	$ 210,888	$ 1,205,218	$ 1,496,257	$ 1,496,257
GRAND TOTAL	$ 32,112	$ 672,668	$ 3,030,145	$ 3,734,925	$ 464,936	$ 1,218,710	$ 6,774,387	$ 8,458,033	$ 12,192,958
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.05	.73	1.46	2.94	2.24	2.16
FOR ALL PURPOSES:									
Real Estate	$	$ 654,702	$ 634,267	$ 1,288,969	$	$ 1,214,877	$ 3,003,695	$ 4,218,572	$ 5,507,541
Personal Property	30,551	17,966	1,774,853	1,823,370	456,702	3,833	2,721,954	3,182,489	5,005,859
Public Utility Property	1,561	....	621,025	622,586	8,234	....	1,048,738	1,056,972	1,679,558
Total	$ 32,112	$ 672,668	$ 3,030,145	$ 3,734,925	$ 464,936	$ 1,218,710	$ 6,774,387	$ 8,458,033	$ 12,192,958

*Includes Huntington Board of Park Commissioners.

	Taxes Levied
Class I	$ 497,048
Class II	1,891,378
Class III	3,030,145
Class IV	6,774,387
TOTAL	$ 12,192,958

Table No. B

RECAPITULATION CABELL COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 56,009,270	$ 27,486,650	$ 83,495,920	$	$ 83,780,270	$104,131,580	$187,911,850	$271,407,770
Personal Property	19,121,905	1,728,500	78,070,040	98,920,445	69,734,610	307,050	103,114,490	173,156,150	272,076,595
Public Utility Property	313,100	....	26,366,000	26,679,100	1,502,700	....	39,411,400	40,914,100	67,593,200
Total	$ 19,435,005	$ 57,737,770	$131,922,690	$209,095,465	$ 71,237,310	$ 84,087,320	$246,657,470	$401,982,100	$611,077,565

	Assessed Valuation
Class I	$ 90,672,315
Class II	141,825,090
Class III	131,922,690
Class IV	246,657,470
Total Taxable Property	611,077,565
Total H. S. Exemption	25,873,670
Total County Assessed Valuations	$636,951,235

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 486	$ 2,887	$ 13,192	$ 16,565	$ 1,781	$ 4,205	$ 24,666	$ 30,652	$ 47,217
County Current	$ 37,684	$ 223,907	$ 1,023,192	$ 1,284,783	$ 138,130	$ 326,091	$ 1,913,075	$ 2,377,296	$ 3,662,079
County Bonds	1,283	7,622	34,828	43,733	4,703	11,099	65,118	80,920	124,653
Library	2,721	16,167	73,877	92,765	9,972	23,544	138,128	171,644	264,409
Total County	$ 41,688	$ 247,696	$ 1,131,897	$ 1,421,281	$ 152,805	$ 360,734	$ 2,116,321	$ 2,629,860	$ 4,051,141
School Current	$ 86,291	$ 512,711	$ 2,342,947	$ 2,941,949	$ 316,293	$ 746,695	$ 4,380,636	$ 5,443,624	$ 8,385,573
Permanent Improvement	2,916	17,321	79,154	99,391	10,685	25,226	147,995	183,906	283,297
Total Schools	$ 89,207	$ 530,032	$ 2,422,101	$ 3,041,340	$ 326,978	$ 771,921	$ 4,528,631	$ 5,627,530	$ 8,668,870
Municipal Current	$	$	$	$	$ 23,996	$ 61,178	$ 335,076	$ 420,250	$ 420,250
Municipal Bonds	....	....	....	....	54,984	128,166	762,827	945,977	945,970
Bd. of Parks Comm.	....	....	....	....	10,380	23,783	143,332	177,495	177,495
Total Municipal	$	$	$	$	$ 89,360	$ 213,127	$ 1,241,235	$ 1,543,722	$ 1,543,722
GRAND TOTAL	$ 131,381	$ 780,615	$ 3,567,190	$ 4,479,186	$ 570,924	$ 1,349,987	$ 7,910,853	$ 9,831,764	$ 14,310,950
Total Average Rate of Levy on Each $100	.68	1.35	2.70	2.14	.80	1.61	3.21	2.45	2.34
FOR ALL PURPOSES:									
Real Estate	$	$ 757,245	$ 743,239	$ 1,500,484	$	$ 1,345,037	$ 3,338,560	$ 4,683,597	$ 6,184,081
Personal Property	129,264	23,370	2,111,014	2,263,648	558,842	4,950	3,305,555	3,869,347	6,132,995
Public Utility Property	2,117	....	712,937	715,054	12,082	....	1,266,738	1,278,820	1,993,874
Total	$ 131,381	$ 780,615	$ 3,567,190	$ 4,479,186	$ 570,924	$ 1,349,987	$ 7,910,853	$ 9,831,764	$ 14,310,950

	Taxes Levied
Class I	$ 702,305
Class II	2,130,602
Class III	3,567,190
Class IV	7,910,853
TOTAL	$ 14,310,950

Table No. A

RECAPITULATION CALHOUN COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,356,100	$ 3,264,890	$ 13,620,990	$	$ 1,040,460	$ 1,383,100	$ 2,423,560	$ 16,044,550
Personal Property	639,335	500,900	6,519,995	7,660,230	1,144,025	43,850	868,755	2,056,630	9,716,860
Public Utility Property	375,800	....	9,358,000	9,733,800	214,000	....	609,400	823,400	10,557,200
Total	$ 1,015,135	$ 10,857,000	$ 19,142,885	$ 31,015,020	$ 1,358,025	$ 1,084,310	$ 2,861,255	$ 5,303,590	$ 36,318,610

	Assessed Valuation
Class I	$ 2,373,160
Class II	11,941,310
Class III	19,142,885
Class IV	2,861,255
Total Taxable Property	36,318,610
Total H. S. Exemption	1,892,470
Total County Assessed Valuations	$ 38,211,080

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 25	$ 543	$ 1,914	$ 2,482	$ 34	$ 54	$ 288	$ 376	$ 2,858
County Current	$ 1,379	$ 29,488	$ 103,984	$ 134,851	$ 1,844	$ 2,945	$ 15,542	$ 20,331	$ 155,182
County Bonds	73	1,563	5,513	7,149	98	156	824	1,078	8,227
Total County	$ 1,452	$ 31,051	$ 109,497	$ 142,000	$ 1,942	$ 3,101	$ 16,366	$ 21,409	$ 163,409
School Current	$ 2,330	$ 49,834	$ 175,732	$ 227,896	$ 3,117	$ 4,977	$ 26,266	$ 34,360	$ 262,256
Total Schools	$ 2,330	$ 49,834	$ 175,732	$ 227,896	$ 3,117	$ 4,977	$ 26,266	$ 34,360	$ 262,256
Municipal Current	$	$	$	$	$ 2,546	$ 4,066	$ 21,459	$ 28,071	$ 28,071
Total Municipal	$	$	$	$	$ 2,546	$ 4,066	$ 21,459	$ 28,071	$ 28,071
GRAND TOTAL	$ 3,807	$ 81,428	$ 287,143	$ 372,378	$ 7,639	$ 12,198	$ 64,379	$ 84,216	$ 456,594
Total Average Rate of Levy on Each $100	.38	.75	1.50	1.20	.56	1.13	2.25	1.59	1.26
FOR ALL PURPOSES:									
Real Estate	$	$ 77,671	$ 48,973	$ 126,644	$	$ 11,705	$ 31,120	$ 42,825	$ 169,469
Personal Property	2,398	3,757	97,800	103,955	6,435	493	19,547	26,475	130,430
Public Utility Property	1,409	....	140,370	141,779	1,204	....	13,712	14,916	156,695
Total	$ 3,807	$ 81,428	$ 287,143	$ 372,378	$ 7,639	$ 12,198	$ 64,379	$ 84,216	$ 456,594

	Taxes Levied
Class I	$ 11,446
Class II	93,626
Class III	287,143
Class IV	64,379
TOTAL	$ 456,594

Table No. B

RECAPITULATION CALHOUN COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,990,590	$ 4,787,920	$ 18,778,510	$	$ 1,395,100	$ 1,834,620	$ 3,229,720	$ 22,008,230
Personal Property	615,815	602,095	7,023,030	8,240,940	510,660	36,975	897,645	1,445,280	9,686,220
Public Utility Property	384,100	....	10,048,400	10,432,500	237,400	....	646,900	884,300	11,316,800
Total	$ 999,915	$ 14,592,685	$ 21,859,350	$ 37,451,950	$ 748,060	$ 1,432,075	$ 3,379,165	$ 5,559,300	$ 43,011,250

	Assessed Valuation
Class I	$ 1,747,975
Class II	16,024,760
Class III	21,859,350
Class IV	3,379,165
Total Taxable Property	43,011,250
Total H. S. Exemption	2,410,860
Total County Assessed Valuations	$ 45,422,110

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 25	$ 730	$ 2,186	$ 2,941	$ 19	$ 72	$ 338	$ 429	$ 3,370
County Current	$ 1,366	$ 39,867	$ 119,439	$ 160,672	$ 1,022	$ 3,913	$ 18,464	$ 23,399	$ 184,071
County Bonds	64	1,868	5,596	7,528	48	183	865	1,096	8,624
Total County	$ 1,430	$ 41,735	$ 125,035	$ 168,200	$ 1,070	$ 4,096	$ 19,329	$ 24,495	$ 192,695
School Current	$ 2,294	$ 66,980	$ 200,669	$ 269,943	$ 1,716	$ 6,573	$ 31,020	$ 39,309	$ 309,252
Total Schools	$ 2,294	$ 66,980	$ 200,669	$ 269,943	$ 1,716	$ 6,573	$ 31,020	$ 39,309	$ 309,252
Municipal Current	$	$	$	$	$ 1,402	$ 5,370	$ 25,344	$ 32,116	$ 32,116
Total Municipal	$	$	$	$	$ 1,402	$ 5,370	$ 25,344	$ 32,116	$ 32,116
GRAND TOTAL	$ 3,749	$ 109,445	$ 327,890	$ 441,084	$ 4,207	$ 16,111	$ 76,031	$ 96,349	$ 537,433
Total Average Rate of Levy on Each $100	.37	.75	1.50	1.18	.56	1.13	2.25	1.73	1.25
FOR ALL PURPOSES:									
Real Estate	$	$ 104,929	$ 71,819	$ 176,748	$	$ 15,695	$ 41,279	$ 56,974	$ 233,722
Personal Property	2,309	4,516	105,345	112,170	2,872	416	20,197	23,485	135,655
Public Utility Property	1,440	....	150,726	152,166	1,335	....	14,555	15,890	168,056
Total	$ 3,749	$ 109,445	$ 327,890	$ 441,084	$ 4,207	$ 16,111	$ 76,031	$ 96,349	$ 537,433

	Taxes Levied
Class I	$ 7,956
Class II	125,556
Class III	327,890
Class IV	76,031
TOTAL	$ 537,433

Table No. A

RECAPITULATION CLAY COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 7,989,520	$ 11,770,060	$ 19,759,580	$	$ 768,300	$ 1,136,830	$ 1,905,130	$ 21,664,710
Personal Property	222,860	643,120	7,431,060	8,297,040	599,550	51,500	821,070	1,472,120	9,769,160
Public Utility Property	176,000	....	9,538,000	9,714,000	50,000	....	528,200	578,200	10,292,200
Total	$ 398,860	$ 8,632,640	$ 28,739,120	$ 37,770,620	$ 649,550	$ 819,800	$ 2,486,100	$ 3,955,450	$ 41,726,070

	Assessed Valuation
Class I	$ 1,048,410
Class II	9,452,440
Class III	28,739,120
Class IV	2,486,100
Total Taxable Property	41,726,070
Total H. S. Exemption	1,708,140
Total County Assessed Valuations	$ 43,434,210

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 11	$ 432	$ 2,873	$ 3,316	$ 16	$ 40	$ 249	$ 305	$ 3,621
County Current	$ 570	$ 24,689	$ 164,388	$ 189,647	$ 929	$ 2,345	$ 14,220	$ 17,494	$ 207,141
Total County	$ 570	$ 24,689	$ 164,388	$ 189,647	$ 929	$ 2,345	$ 14,220	$ 17,494	$ 207,141
School Current	$ 915	$ 39,624	$ 263,825	$ 304,364	$ 1,491	$ 3,763	$ 22,822	$ 28,076	$ 332,440
School Bonds	258	11,171	74,377	85,806	420	1,061	6,434	7,915	93,721
Total Schools	$ 1,173	$ 50,795	$ 338,202	$ 390,170	$ 1,911	$ 4,824	$ 29,256	$ 35,991	$ 426,161
Municipal Current	$	$	$	$	$ 812	$ 2,050	$ 12,431	$ 15,293	$ 15,293
Total Municipal	$	$	$	$	$ 812	$ 2,050	$ 12,431	$ 15,293	$ 15,293
GRAND TOTAL	$ 1,754	$ 75,916	$ 505,463	$ 583,133	$ 3,668	$ 9,259	$ 56,156	$ 69,083	$ 652,216
Total Average Rate of Levy on Each $100	.44	.88	1.76	1.54	.57	1.13	2.26	1.75	1.56
FOR ALL PURPOSES:									
Real Estate	$	$ 70,260	$ 207,012	$ 277,272	$	$ 8,677	$ 25,679	$ 34,356	$ 311,628
Personal Property	980	5,656	130,697	137,333	3,386	582	18,546	22,514	159,847
Public Utility Property	774	....	167,754	168,528	282	....	11,931	12,213	180,741
Total	$ 1,754	$ 75,916	$ 505,463	$ 583,133	$ 3,668	$ 9,259	$ 56,156	$ 69,083	$ 652,216

	Taxes Levied
Class I	$ 5,422
Class II	85,175
Class III	505,463
Class IV	56,156
TOTAL	$ 652,216

Table No. 8

RECAPITULATION CLAY COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,119,700	$ 12,411,230	$ 20,530,930	$	$ 802,460	$ 1,115,570	$ 1,918,030	$ 22,448,960
Personal Property	235,650	727,670	12,772,370	13,735,690	609,480	48,950	927,150	1,585,580	15,321,270
Public Utility Property	230,900	....	9,907,300	10,138,200	71,900	....	579,000	650,900	10,789,100
Total	$ 466,550	$ 8,847,370	$ 35,090,900	$ 44,404,820	$ 681,380	$ 851,410	$ 2,621,720	$ 4,154,510	$ 48,559,330

	Assessed Valuation
Class I	$ 1,147,930
Class II	9,698,780
Class III	35,090,900
Class IV	2,621,720
Total Taxable Property	48,559,330
Total H. S. Exemption	1,889,910
Total County Assessed Valuations	$ 50,449,240

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 12	$ 442	$ 3,509	$ 3,963	$ 17	$ 42	$ 262	$ 321	$ 4,284
County Current	$ 667	$ 25,303	$ 200,720	$ 226,690	$ 974	$ 2,435	$ 14,996	$ 18,405	$ 245,095
Total County	$ 667	$ 25,303	$ 200,720	$ 226,690	$ 974	$ 2,435	$ 14,996	$ 18,405	$ 245,095
School Current	$ 1,071	$ 40,609	$ 322,134	$ 363,814	$ 1,564	$ 3,908	$ 24,067	$ 29,539	$ 393,353
School Bonds	248	9,432	74,814	84,494	363	908	5,590	6,861	91,355
Total Schools	$ 1,320	$ 50,040	$ 396,948	$ 448,308	$ 1,927	$ 4,816	$ 29,657	$ 36,400	$ 484,708
Municipal Current	$	$	$	$	$ 852	$ 2,129	$ 13,109	$ 16,090	$ 16,090
Total Municipal	$	$	$	$	$ 852	$ 2,129	$ 13,109	$ 16,090	$ 16,090
GRAND TOTAL	$ 1,998	$ 75,786	$ 601,177	$ 678,961	$ 3,770	$ 9,422	$ 58,024	$ 71,216	$ 750,177
Total Average Rate of Levy on Each $100	.43	.86	1.71	1.53	.55	1.11	2.21	1.71	1.54
FOR ALL PURPOSES:									
Real Estate	$	$ 69,553	$ 212,629	$ 282,182	$	$ 8,880	$ 24,690	$ 33,570	$ 315,752
Personal Property	1,009	6,233	218,816	226,058	3,372	542	20,520	24,434	250,492
Public Utility Property	989	....	169,732	170,721	398	....	12,814	13,212	183,933
Total	$ 1,998	$ 75,786	$ 601,177	$ 678,961	$ 3,770	$ 9,422	$ 58,024	$ 71,216	$ 750,177

	Taxes Levied
Class I	$ 5,768
Class II	85,208
Class III	601,177
Class IV	58,024
TOTAL	$ 750,177

Table No. A

RECAPITULATION DODDRIDGE COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 5,653,830	$ 3,551,400	$ 9,205,230	$	$ 735,310	$ 872,800	$ 1,608,110	$ 10,813,340
Personal Property	479,770	153,220	4,588,840	5,221,830	1,098,320	33,600	555,230	1,687,150	6,908,980
Public Utility Property	811,500	....	18,298,200	19,109,700	176,900	....	413,700	590,600	19,700,300
Total	$ 1,291,270	$ 5,807,050	$ 26,438,440	$ 33,536,760	$ 1,275,220	$ 768,910	$ 1,841,730	$ 3,885,860	$ 37,422,620

	Assessed Valuation
Class I	$ 2,566,490
Class II	6,575,960
Class III	26,438,440
Class IV	1,841,730
Total Taxable Property	37,422,620
Total H. S. Exemption	1,082,290
Total County Assessed Valuations	$ 38,504,910

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 32	$ 290	$ 2,644	$ 2,966	$ 32	$ 38	$ 184	$ 254	$ 3,220
County Current	$ 1,847	$ 16,608	$ 151,228	$ 169,683	$ 1,824	$ 2,199	$ 10,535	$ 14,558	$ 184,241
Total County	$ 1,847	$ 16,608	$ 151,228	$ 169,683	$ 1,824	$ 2,199	$ 10,535	$ 14,558	$ 184,241
School Current	$ 5,927	$ 53,309	$ 485,409	$ 544,645	$ 5,853	$ 7,059	$ 33,814	$ 46,726	$ 591,371
Total Schools	$ 5,927	$ 53,309	$ 485,409	$ 544,645	$ 5,853	$ 7,059	$ 33,814	$ 46,726	$ 591,371
Municipal Current	$	$	$	$	$ 2,391	$ 2,884	$ 13,813	$ 19,088	$ 19,088
Total Municipal	$	$	$	$	$ 2,391	$ 2,884	$ 13,813	$ 19,088	$ 19,088
GRAND TOTAL	$	$	$	$	$ 10,100	$ 12,180	$ 58,346	$ 80,626	$ 797,920
Total Average Rate of Levy on Each $100	.61	1.21	2.42	2.14	.79	1.58	3.17	2.08	2.13
FOR ALL PURPOSES:									
Real Estate	$	$ 68,355	$ 85,873	$ 154,228	$	$ 11,647	$ 27,650	$ 39,297	$ 193,525
Personal Property	2,900	1,852	110,958	115,710	8,699	533	17,590	26,822	142,532
Public Utility Property	4,906	....	442,450	447,356	1,401	....	13,106	14,507	461,863
Total	$ 7,806	$ 70,207	$ 639,281	$ 717,294	$ 10,100	$ 12,180	$ 58,346	$ 80,626	$ 797,920

	Taxes Levied
Class I	$ 17,906
Class II	82,387
Class III	639,281
Class IV	58,346
TOTAL	$ 797,920

Table No. B

RECAPITULATION DODDRIDGE COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,621,030	$ 5,771,640	$ 14,392,670	$	$ 968,210	$ 1,085,660	$ 2,051,870	$ 16,444,540
Personal Property	485,380	134,820	4,705,000	5,325,200	1,064,390	28,200	575,690	1,666,280	6,991,480
Public Utility Property	789,500	....	19,199,400	19,988,900	186,100	....	447,800	633,900	20,622,800
Total	$ 1,274,880	$ 8,755,850	$ 29,676,040	$ 39,706,770	$ 1,250,490	$ 992,410	$ 2,109,150	$ 4,352,050	$ 44,058,820

	Assessed Valuation
Class I	$ 2,525,370
Class II	9,748,280
Class III	29,676,040
Class IV	2,109,150
Total Taxable Property	44,058,820
Total H. S. Exemption	1,617,750
Total County Assessed Valuations	$ 45,676,570

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 32	$ 438	$ 2,968	$ 3,438	$ 31	$ 50	$ 211	$ 292	$ 3,730
County Current	$ 1,823	$ 25,042	$ 169,747	$ 196,612	$ 1,788	$ 2,838	$ 12,064	$ 16,690	$ 213,302
Total County	$ 1,823	$ 25,042	$ 169,747	$ 196,612	$ 1,788	$ 2,838	$ 12,064	$ 16,690	$ 213,302
School Current	$ 5,852	$ 80,378	$ 544,852	$ 631,082	$ 5,740	$ 9,110	$ 38,724	$ 53,574	$ 684,656
Total Schools	$ 5,852	$ 80,378	$ 544,852	$ 631,082	$ 5,740	$ 9,110	$ 38,724	$ 53,574	$ 684,656
Municipal Current	$	$	$	$	$ 2,345	$ 3,722	$ 15,819	$ 21,886	$ 21,886
Total Municipal	$	$	$	$	$ 2,345	$ 3,722	$ 15,819	$ 21,886	$ 21,886
GRAND TOTAL	$ 7,707	$ 105,858	$ 717,567	$ 831,132	$ 9,904	$ 15,720	$ 66,818	$ 92,442	$ 923,574
Total Average Rate of Levy on Each $100	.61	1.21	2.42	2.09	.79	1.58	3.17	2.12	2.10
FOR ALL PURPOSES:									
Real Estate	$	$ 104,228	$ 139,558	$ 243,786	$	$ 15,305	$ 34,394	$ 49,699	$ 293,485
Personal Property	2,934	1,630	113,768	118,332	8,430	415	18,238	27,083	145,415
Public Utility Property	4,773	....	464,241	469,014	1,474	....	14,186	15,660	484,674
Total	$ 7,707	$ 105,858	$ 717,567	$ 831,132	$ 9,904	$ 15,720	$ 66,818	$ 92,442	$ 923,574

	Taxes Levied
Class I	$ 17,611
Class II	121,578
Class III	717,567
Class IV	66,818
TOTAL	$ 923,574

Table No. A

RECAPITULATION FAYETTE COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 21,734,420	$ 30,877,015	$ 52,611,435	$	$ 17,536,671	$ 13,586,482	$ 31,123,153	$ 83,734,588
Personal Property	2,522,775	126,315,041	56,125,049	184,962,865	9,247,470	408,796	10,609,707	20,265,973	205,228,838
Public Utility Property	176,100	....	43,336,100	43,512,200	566,500	....	7,980,800	8,547,300	52,059,500
Total	$ 2,698,875	$148,049,461	$130,338,164	$281,086,500	$ 9,813,970	$ 17,945,467	$ 32,176,989	$ 59,936,426	$341,022,926

	Assessed Valuation
Class I	$ 12,512,845
Class II	165,994,928
Class III	130,338,164
Class IV	32,176,989
Total Taxable Property	341,022,926
Total H. S. Exemption	8,174,037
Total County Assessed Valuations	$349,196,963

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 68	$ 7,402	$ 13,034	$ 20,504	$ 244	$ 899	$ 3,218	$ 4,361	$ 24,865
County Current	$ 3,859	$ 423,421	$ 745,534	$ 1,172,814	$ 14,033	$ 51,324	$ 184,053	$ 249,410	$ 1,422,224
Total County	$ 3,859	$ 423,421	$ 745,534	$ 1,172,814	$ 14,033	$ 51,324	$ 184,053	$ 249,410	$ 1,422,224
School Current	$ 12,388	$ 1,359,095	$ 2,393,008	$ 3,764,491	$ 45,047	$ 164,739	$ 590,768	$ 800,554	$ 4,565,045
School Bonds	2,032	222,962	392,579	617,573	7,391	27,026	96,918	131,335	748,908
Total Schools	$ 14,420	$ 1,582,057	$ 2,785,587	$ 4,382,064	$ 52,438	$ 191,765	$ 687,686	$ 931,889	$ 5,313,953
Municipal Current	$	$	$	$	$ 14,700	$ 52,569	$ 187,564	$ 254,833	$ 254,833
Municipal Bonds	....	....	....	....	1,251	1,332	11,812	14,395	14,395
Total Municipal	$	$	$	$	$ 15,951	$ 53,901	$ 199,376	$ 269,228	$ 269,228
GRAND TOTAL	$ 18,347	$ 2,012,880	$ 3,544,155	$ 5,575,382	$ 82,666	$ 297,889	$ 1,074,333	$ 1,454,888	$ 7,030,270
Total Average Rate of Levy on Each $100	.68	1.36	2.72	1.98	.84	1.66	3.34	2.43	2.06
FOR ALL PURPOSES:									
Real Estate	$	$ 295,501	$ 839,608	$ 1,135,109	$	$ 291,152	$ 454,594	$ 745,746	$ 1,880,855
Personal Property	17,150	1,717,379	1,526,152	3,260,681	77,909	6,737	352,429	437,075	3,697,756
Public Utility Property	1,197	....	1,178,395	1,179,592	4,757	....	267,310	272,067	1,451,659
Total	$ 18,347	$ 2,012,880	$ 3,544,155	$ 5,575,382	$ 82,666	$ 297,889	$ 1,074,333	$ 1,454,888	$ 7,030,270

	Taxes Levied
Class I	$ 101,013
Class II	2,310,769
Class III	3,544,155
Class IV	1,074,333
TOTAL	$ 7,030,270

Table No. B

RECAPITULATION FAYETTE COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 26,877,887	$ 33,758,482	$ 60,636,369	$	$ 23,490,191	$ 17,627,232	$ 41,117,423	$101,753,792
Personal Property	2,973,934	1,905,670	59,121,526	64,001,130	10,118,452	476,319	11,424,880	22,019,651	86,070,781
Public Utility Property	214,500	....	46,413,400	46,627,900	733,800	....	8,485,800	9,219,600	55,847,500
Total	$ 3,188,434	$ 28,783,557	$139,293,408	$171,265,399	$ 10,852,252	$ 23,966,510	$ 37,537,912	$ 72,356,674	$243,622,073

	Assessed Valuation
Class I	$ 14,040,686
Class II	52,750,067
Class III	139,293,408
Class IV	37,537,912
Total Taxable Property	243,622,073
Total H. S. Exemption	10,246,968
Total County Assessed Valuations	$253,869,041

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 79	$ 1,439	$ 13,930	$ 15,448	$ 271	$ 1,198	$ 3,752	$ 5,221	$ 20,669
County Current	$ 4,560	$ 82,321	$ 796,759	$ 883,640	$ 15,519	$ 68,544	$ 214,717	$ 298,780	$ 1,182,420
Total County	$ 4,560	$ 82,321	$ 796,759	$ 883,640	$ 15,519	$ 68,544	$ 214,717	$ 298,780	$ 1,182,420
School Current	$ 14,634	$ 264,233	$ 2,557,427	$ 2,836,294	$ 49,812	$ 220,014	$ 689,196	$ 959,022	$ 3,795,316
School Bonds	2,131	38,455	372,191	412,777	7,249	32,021	100,301	139,571	552,348
Total Schools	$ 16,765	$ 302,688	$ 2,929,818	$ 3,249,071	$ 57,061	$ 252,035	$ 789,497	$ 1,098,593	$ 4,347,664
Municipal Current	$	$	$	$	$ 16,263	$ 70,107	$ 218,451	$ 304,821	$ 304,821
Municipal Bonds	....	....	....	....	1,250	1,538	12,283	15,071	15,071
Total Municipal	$	$	$	$	$ 17,513	$ 71,645	$ 230,734	$ 319,892	$ 319,892
GRAND TOTAL	$ 21,404	$ 386,448	$ 3,740,307	$ 4,148,159	$ 90,364	$ 393,422	$ 1,238,700	$ 1,722,486	$ 5,870,645
Total Average Rate of Levy on Each $100	67	1.34	2.69	2.42	.83	1.64	3.30	2.38	2.41
FOR ALL PURPOSES:									
Real Estate	$	$ 360,863	$ 906,483	$ 1,267,346	$	$ 385,670	$ 582,548	$ 968,218	$ 2,235,564
Personal Property	19,964	25,585	1,587,531	1,633,080	84,262	7,752	374,969	466,983	2,100,063
Public Utility Property	1,440	....	1,246,293	1,247,733	6,102	....	281,183	287,285	1,535,018
Total	$ 21,404	$ 386,448	$ 3,740,307	$ 4,148,159	$ 90,364	$ 393,422	$ 1,238,700	$ 1,722,486	$ 5,870,645

	Taxes Levied
Class I	$ 111,768
Class II	779,870
Class III	3,740,307
Class IV	1,238,700
TOTAL	$ 5,870,645

Table No. A
RECAPITULATION GILMER COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 6,359,030	$ 4,902,100	$ 11,261,130	$	$ 1,729,860	$ 1,993,710	$ 3,723,570	$ 14,984,700
Personal Property	1,005,540	461,940	10,764,040	12,231,520	1,333,420	94,950	1,876,920	3,305,290	15,536,810
Public Utility Property	508,600	....	17,058,100	17,566,700	368,200	....	761,600	1,129,800	18,696,500
Total	$ 1,514,140	$ 6,820,970	$ 32,724,240	$ 41,059,350	$ 1,701,620	$ 1,824,810	$ 4,632,230	$ 8,158,660	$ 49,218,010

	Assessed Valuation
Class I	$ 3,215,760
Class II	8,645,780
Class III	32,724,240
Class IV	4,632,230
Total Taxable Property	49,218,010
Total H. S. Exemption	2,019,600
Total County Assessed Valuations	$ 51,237,610

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 38	$ 341	$ 3,272	$ 3,851	$ 43	$ 91	$ 464	$ 598	$ 4,249
County Current	$ 2,165	$ 19,508	$ 187,183	$ 208,856	$ 2,433	$ 5,219	$ 26,497	$ 34,149	$ 243,005
Total County	$ 2,165	$ 19,508	$ 187,183	$ 208,856	$ 2,433	$ 5,219	$ 26,497	$ 34,149	$ 243,005
School Current	$ 3,475	$ 31,308	$ 300,409	$ 335,192	$ 3,905	$ 8,376	$ 42,524	$ 54,805	$ 389,997
Total Schools	$ 3,475	$ 31,308	$ 300,409	$ 335,192	$ 3,905	$ 8,376	$ 42,524	$ 54,805	$ 389,997
Municipal Current	$	$	$	$	$ 2,980	$ 6,264	$ 33,081	$ 42,325	$ 42,325
Municipal Bonds	....	....	....	....	88	179	1,008	1,275	1,275
Total Municipal	$	$	$	$	$ 3,068	$ 6,443	$ 34,089	$ 43,600	$ 43,600
GRAND TOTAL	$ 5,678	$ 51,157	$ 490,864	$ 547,899	$ 9,449	$ 20,129	$ 103,574	$ 133,152	$ 680,851
Total Average Rate of Levy on Each $100	.38	.75	1.50	1.33	.56	1.10	2.23	1.63	1.38
FOR ALL PURPOSES:									
Real Estate	$	$ 47,693	$ 73,532	$ 121,225	$	$ 19,076	$ 44,611	$ 63,687	$ 184,912
Personal Property	3,771	3,484	161,481	168,696	7,496	1,053	41,896	50,445	219,141
Public Utility Property	1,907	....	255,871	257,778	1,953	....	17,067	19,020	276,798
Total	$ 5,678	$ 51,157	$ 490,864	$ 547,899	$ 9,449	$ 20,129	$ 103,574	$ 133,152	$ 680,851

	Taxes Levied
Class I	$ 15,127
Class II	71,288
Class III	490,864
Class IV	103,574
TOTAL	$ 680,851

Table No. B
RECAPITULATION GILMER COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,842,670	$ 7,357,880	$ 17,200,550	$	$ 1,972,530	$ 2,203,500	$ 4,176,030	$ 21,378,580
Personal Property	1,114,560	390,140	14,022,650	15,527,350	725,630	70,490	2,090,650	2,886,770	18,414,120
Public Utility Property	513,000	....	17,950,000	18,463,000	374,800	....	826,900	1,201,700	19,664,700
Total	$ 1,627,560	$ 10,232,810	$ 39,330,530	$ 51,190,900	$ 1,100,430	$ 2,043,020	$ 5,121,050	$ 8,264,500	$ 59,455,400

	Assessed Valuation
Class I	$ 2,727,990
Class II	12,275,830
Class III	39,330,530
Class IV	5,121,050
Total Taxable Property	59,455,400
Total H. S. Exemption	2,434,230
Total County Assessed Valuations	$ 61,889,630

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 41	$ 512	$ 3,933	$ 4,486	$ 28	$ 102	$ 512	$ 642	$ 5,128
County Current	$ 2,328	$ 29,266	$ 224,971	$ 256,565	$ 1,573	$ 5,843	$ 29,292	$ 36,708	$ 293,273
Total County	$ 2,328	$ 29,266	$ 224,971	$ 256,565	$ 1,573	$ 5,843	$ 29,292	$ 36,708	$ 293,273
School Current	$ 3,735	$ 46,968	$ 361,054	$ 411,757	$ 2,526	$ 9,377	$ 47,011	$ 58,914	$ 470,671
Total Schools	$ 3,735	$ 46,968	$ 361,054	$ 411,757	$ 2,526	$ 9,377	$ 47,011	$ 58,914	$ 470,671
Municipal Current	$	$	$	$	$ 1,895	$ 7,033	$ 36,452	$ 45,380	$ 45,380
Municipal Bonds	....	....	....	....	49	183	1,001	1,233	1,233
Total Municipal	$	$	$	$	$ 1,944	$ 7,216	$ 37,453	$ 46,613	$ 46,613
GRAND TOTAL	$ 6,104	$ 76,746	$ 589,958	$ 672,808	$ 6,071	$ 22,538	$ 114,268	$ 142,877	$ 815,685
Total Average Rate of Levy on Each $100	.38	.75	1.50	1.31	.55	1.10	2.23	1.73	1.37
FOR ALL PURPOSES:									
Real Estate	$	$ 73,820	$ 110,368	$ 184,188	$	$ 21,761	$ 49,201	$ 70,962	$ 255,150
Personal Property	4,180	2,926	210,340	217,446	4,078	777	46,536	51,391	268,837
Public Utility Property	1,924	....	269,250	271,174	1,993	....	18,531	20,524	291,698
Total	$ 6,104	$ 76,746	$ 589,958	$ 672,808	$ 6,071	$ 22,538	$ 114,268	$ 142,877	$ 815,685

	Taxes Levied
Class I	$ 12,175
Class II	99,284
Class III	589,958
Class IV	114,268
TOTAL	$ 815,685

Table No. A

RECAPITULATION GRANT COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,486,480	$ 4,233,940	$ 12,720,420	$	$ 2,596,900	$ 2,582,690	$ 5,179,590	$ 17,900,010
Personal Property	2,473,240	325,900	13,711,425	16,510,565	1,381,865	152,150	3,435,380	4,969,395	21,479,960
Public Utility Property	16,800	....	81,875,100	81,891,900	36,600	....	588,400	625,000	82,516,900
Total	$ 2,490,040	$ 8,812,380	$ 99,820,465	$111,122,885	$ 1,418,465	$ 2,749,050	$ 6,606,470	$ 10,773,985	$121,896,870

	Assessed Valuation
Class I	$ 3,908,505
Class II	11,561,430
Class III	99,820,465
Class IV	6,606,470
Total Taxable Property	121,896,870
Total H. S. Exemption	1,201,760
Total County Assessed Valuations	$123,098,630

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 62	$ 441	$ 9,982	$ 10,465	$ 36	$ 138	$ 661	$ 835	$ 11,320
County Current	$ 3,289	$ 23,282	$ 527,451	$ 554,022	$ 1,874	$ 7,263	$ 34,910	$ 44,047	$ 598,069
County Bonds	272	1,921	43,522	45,715	154	599	2,880	3,633	49,348
Total County	$ 3,561	$ 25,203	$ 570,973	$ 599,737	$ 2,028	$ 7,862	$ 37,790	$ 47,680	$ 647,417
School Current	$ 10,573	$ 74,835	$ 1,695,351	$ 1,780,759	$ 6,023	$ 23,346	$ 112,205	$ 141,574	$ 1,922,333
School Bonds	299	2,115	47,914	50,328	171	659	3,171	4,001	54,329
Total Schools	$ 10,872	$ 76,950	$ 1,743,265	$ 1,831,087	$ 6,194	$ 24,005	$ 115,376	$ 145,575	$ 1,976,662
Municipal Current	$	$	$	$	$ 1,773	$ 6,873	$ 33,032	$ 41,678	$ 41,678
Total Municipal	$	$	$	$	$ 1,773	$ 6,873	$ 33,032	$ 41,678	$ 41,678
GRAND TOTAL	$ 14,495	$ 102,594	$ 2,324,220	$ 2,441,309	$ 10,031	$ 38,878	$ 186,859	$ 235,768	$ 2,677,077
Total Average Rate of Levy on Each $100	.58	1.16	2.33	2.20	.71	1.41	2.83	2.36	2.20
FOR ALL PURPOSES:									
Real Estate	$	$ 98,800	$ 98,583	$ 197,383	$	$ 36,726	$ 73,049	$ 109,775	$ 307,158
Personal Property	14,397	3,794	319,257	337,448	9,772	2,152	97,167	109,091	446,539
Public Utility Property	98	....	1,906,380	1,906,478	259	....	16,643	16,902	1,923,380
Total	$ 14,495	$ 102,594	$ 2,324,220	$ 2,441,309	$ 10,031	$ 38,878	$ 186,859	$ 235,768	$ 2,677,077

	Taxes Levied
Class I	$ 24,526
Class II	141,472
Class III	2,324,220
Class IV	186,859
TOTAL	$ 2,677,077

Table No. B
RECAPITULATION GRANT COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,610,530	$ 4,289,300	$ 12,899,830	$	$ 2,671,590	$ 2,586,230	$ 5,257,820	$ 18,157,650
Personal Property	2,677,012	346,950	14,985,253	18,009,215	1,698,743	132,850	3,743,777	5,575,370	23,584,585
Public Utility Property	20,400	....	82,472,100	82,492,500	54,000	....	631,000	685,000	83,177,500
Total	$ 2,697,412	$ 8,957,480	$101,746,653	$113,401,545	$ 1,752,743	$ 2,804,440	$ 6,961,007	$ 11,518,190	$124,919,735

	Assessed Valuation
Class I	$ 4,450,155
Class II	11,761,920
Class III	101,746,653
Class IV	6,961,007
Total Taxable Property	124,919,735
Total H. S. Exemption	1,334,689
Total County Assessed Valuations	$126,254,424

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 67	$ 448	$ 10,175	$ 10,690	$ 44	$ 140	$ 696	$ 880	$ 11,570
County Current	$ 3,574	$ 23,737	$ 539,257	$ 566,568	$ 2,322	$ 7,432	$ 36,893	$ 46,647	$ 613,215
County Bonds	283	1,881	42,734	44,898	184	589	2,924	3,697	48,595
Total County	$ 3,857	$ 25,618	$ 581,991	$ 611,466	$ 2,506	$ 8,021	$ 39,817	$ 50,344	$ 661,810
School Current	$ 11,453	$ 76,067	$ 1,728,065	$ 1,815,585	$ 7,442	$ 23,815	$ 118,226	$ 149,483	$ 1,965,068
School Bonds	319	2,114	48,024	50,457	207	663	3,285	4,155	54,612
Total Schools	$ 11,772	$ 78,181	$ 1,776,089	$ 1,866,042	$ 7,649	$ 24,478	$ 121,511	$ 153,638	$ 2,019,680
Municipal Current	$	$	$	$	$ 2,191	$ 7,010	$ 34,806	$ 44,007	$ 44,007
Total Municipal	$	$	$	$	$ 2,191	$ 7,010	$ 34,806	$ 44,007	$ 44,007
GRAND TOTAL	$ 15,696	$ 104,247	$ 2,368,255	$ 2,488,198	$ 12,390	$ 39,649	$ 196,830	$ 248,869	$ 2,737,067
Total Average Rate of Levy on Each $100	.58	1.16	2.33	2.19	.71	1.41	2.83	2.16	2.19
FOR ALL PURPOSES:									
Real Estate	$	$ 100,209	$ 99,838	$ 200,047	$	$ 37,771	$ 73,128	$ 110,899	$ 310,946
Personal Property	15,577	4,038	348,796	368,411	12,008	1,878	105,859	119,745	488,156
Public Utility Property	119	....	1,919,621	1,919,740	382	....	17,843	18,225	1,937,965
Total	$ 15,696	$ 104,247	$ 2,368,255	$ 2,488,198	$ 12,390	$ 39,649	$ 196,830	$ 248,869	$ 2,737,067

	Taxes Levied
Class I	$ 28,086
Class II	143,896
Class III	2,368,255
Class IV	196,830
TOTAL	$ 2,737,067

Table No. A
RECAPITULATION GREENBRIER COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 25,532,925	$ 18,067,000	$ 43,599,925	$	$ 11,607,345	$ 8,153,715	$ 19,761,060	$ 63,360,985
Personal Property	11,199,750	1,815,470	27,707,210	40,722,430	10,335,425	391,600	11,462,670	22,189,695	62,912,125
Public Utility Property	72,300	....	31,391,400	31,463,700	292,600	....	6,789,600	7,082,200	38,545,900
Total	$ 11,272,050	$ 27,348,395	$ 77,165,610	$115,786,055	$ 10,628,025	$ 11,998,945	$ 26,405,985	$ 49,032,955	$164,819,010

	Assessed Valuation
Class I	$ 21,900,075
Class II	39,347,340
Class III	77,165,610
Class IV	26,405,985
Total Taxable Property	164,819,010
Total H. S. Exemption	6,291,420
Total County Assessed Valuations	$171,110,430

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 282	$ 1,368	$ 7,717	$ 9,367	$ 268	$ 603	$ 2,641	$ 3,512	$ 12,879
County Current	$ 16,119	$ 78,216	$ 441,387	$ 535,722	$ 15,199	$ 34,316	$ 151,043	$ 200,558	$ 736,280
Total County	$ 16,119	$ 78,216	$ 441,387	$ 535,722	$ 15,199	$ 34,316	$ 151,043	$ 200,558	$ 736,280
School Current	$ 38,804	$ 188,294	$ 1,062,571	$ 1,289,669	$ 36,585	$ 82,614	$ 363,609	$ 482,808	$ 1,772,477
School Bonds	4,892	23,738	133,959	162,589	4,613	10,414	45,840	60,867	223,456
Total Schools	$ 43,696	$ 212,032	$ 1,196,530	$ 1,452,258	$ 41,198	$ 93,028	$ 409,449	$ 543,675	$ 1,995 933
Municipal Current	$	$	$	$	$ 15,428	$ 36,936	$ 156,905	$ 209,269	$ 209,269
Municipal Bonds	....	....	....	....	1,538	1,232	8,646	11,416	11,416
Total Municipal	$	$	$	$	$ 16,966	$ 38,168	$ 165,551	$ 220,685	$ 220,685
GRAND TOTAL	$ 60,097	$ 291,616	$ 1,645,634	$ 1,997,347	$ 73,631	$ 166,115	$ 728,684	$ 968,430	$ 2,965,777
Total Average Rate of Levy on Each $100	.53	1.07	2.13	1.73	.69	1.38	2.76	1.98	1.80
FOR ALL PURPOSES:									
Real Estate	$	$ 272,258	$ 385,297	$ 657,555	$	$ 160,847	$ 224,825	$ 385,672	$ 1,043,227
Personal Property	59,712	19,358	590,884	669,954	71,629	5,268	317,694	394,591	1,064,545
Public Utility Property	385	....	669,453	669,838	2,002	....	186,165	188,167	858,005
Total	$ 60,097	$ 291,616	$ 1,645,634	$ 1,997,347	$ 73,631	$ 166,115	$ 728,684	$ 968,430	$ 2,965,777

	Taxes Levied
Class I	$ 133,728
Class II	457,731
Class III	1,645,634
Class IV	728,684
TOTAL	$ 2,965,777

Table No. 8

RECAPITULATION GREENBRIER COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 27,082,160	$ 19,544,795	$ 46,626,955	$	$ 12,206,795	$ 8,534,135	$ 20,740,930	$ 67,367,885
Personal Property	14,477,690	1,819,890	35,961,050	52,258,630	10,210,400	478,450	13,001,390	23,690,240	75,948,870
Public Utility Property	91,800	....	31,009,800	31,101,600	424,700	....	6,898,500	7,323,200	38,424,800
Total	$ 14,569,490	$ 28,902,050	$ 86,515,645	$129,987,185	$ 10,635,100	$ 12,685,245	$ 28,434,025	$ 51,754,370	$181,741,555

	Assessed Valuation
Class I	$ 25,204,590
Class II	41,587,295
Class III	86,515,645
Class IV	28,434,025
Total Taxable Property	181,741,555
Total H. S. Exemption	7,115,675
Total County Assessed Valuations	$188,857,230

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 364	$ 1,445	$ 8,652	$ 10,461	$ 266	$ 634	$ 2,844	$ 3,744	$ 14,205
County Current	$ 20,834	$ 82,659	$ 494,869	$ 598,362	$ 15,208	$ 38,279	$ 162,642	$ 214,129	$ 812,491
Total County	$ 20,834	$ 82,659	$ 494,869	$ 598,362	$ 15,208	$ 38,279	$ 162,642	$ 214,129	$ 812,491
School Current	$ 50,156	$ 198,991	$ 1,191,320	$ 1,440,467	$ 36,610	$ 87,338	$ 391,537	$ 515,485	$ 1,955,952
School Bonds	5,726	22,717	136,003	164,446	4,181	9,971	44,696	58,848	223,294
Total Schools	$ 55,882	$ 221,708	$ 1,327,323	$ 1,604,913	$ 40,791	$ 97,309	$ 436,233	$ 574,333	$ 2,179,246
Municipal Current	$	$	$	$	$ 15,206	$ 38,598	$ 167,591	$ 221,395	$ 221,395
Municipal Bonds	....	....	....	....	1,374	1,222	8,452	11,048	11,048
Total Municipal	$	$	$	$	$ 16,580	$ 39,820	$ 176,043	$ 232,443	$ 232,443
GRAND TOTAL	$ 77,080	$ 305,812	$ 1,830,844	$ 2,213,736	$ 72,845	$ 174,042	$ 777,762	$ 1,024,649	$ 3,238,385
Total Average Rate of Levy on Each $100	.53	1.06	2.12	1.70	.68	1.37	2.74	1.98	1.78
FOR ALL PURPOSES:									
Real Estate	$	$ 286,556	$ 413,607	$ 700,163	$	$ 167,701	$ 234,008	$ 401,709	$ 1,101,872
Personal Property	76,594	19,256	761,008	856,858	69,955	6,341	355,987	432,283	1,289,141
Public Utility Property	486	....	656,779	656,715	2,890	....	187,767	190,657	847,372
Total	$ 77,080	$ 305,812	$ 1,830,844	$ 2,213,736	$ 72,845	$ 174,042	$ 777,762	$ 1,024,649	$ 3,238,385

	Taxes Levied
Class I	$ 149,925
Class II	479,854
Class III	1,830,844
Class IV	777,762
TOTAL	$ 3,238,385

Table No. A
RECAPITULATION HAMPSHIRE COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 25,825,920	$ 3,976,370	$ 29,802,290	$	$ 3,676,930	$ 2,378,240	$ 6,055,170	$ 35,857,460
Personal Property	4,930,340	843,640	12,392,580	18,166,560	1,348,520	64,910	2,368,120	3,781,550	21,948,110
Public Utility Property	17,600	....	18,608,100	18,625,700	88,800	....	3,558,500	3,647,300	22,273,000
Total	$ 4,947,940	$ 26,669,560	$ 34,977,050	$ 66,594,550	$ 1,437,320	$ 3,741,840	$ 8,304,860	$ 13,484,020	$ 80,078,570

	Assessed Valuation
Class I	$ 6,385,260
Class II	30,411,400
Class III	34,977,050
Class IV	8,304,860
Total Taxable Property	80,078,570
Total H. S. Exemption	1,389,990
Total County Assessed Valuations	$ 81,468,560

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 124	$ 1,333	$ 3,498	$ 4,955	$ 36	$ 187	$ 831	$ 1,054	$ 6,009
County Current	$ 6,828	$ 73,608	$ 193,074	$ 273,510	$ 1,984	$ 10,327	$ 45,843	$ 58,154	$ 331,664
County Bonds	247	2,667	6,995	9,909	72	374	1,661	2,107	12,016
Total County	$ 7,075	$ 76,275	$ 200,069	$ 283,419	$ 2,056	$ 10,701	$ 47,504	$ 60,261	$ 343,680
School Current	$ 17,036	$ 183,647	$ 481,704	$ 682,387	$ 4,949	$ 25,767	$ 114,374	$ 145,090	$ 827,477
School Bonds	1,390	14,988	39,314	55,692	403	2,103	9,335	11,841	67,533
Total Schools	$ 18,426	$ 198,635	$ 521,018	$ 738,079	$ 5,352	$ 27,870	$ 123,709	$ 156,931	$ 895,010
Municipal Current	$	$	$	$	$ 1,796	$ 9,355	$ 41,524	$ 52,675	$ 52,675
Total Municipal	$	$	$	$	$ 1,796	$ 9,355	$ 41,524	$ 52,675	$ 52,675
GRAND TOTAL	$ 25,625	$ 276,243	$ 724,585	$ 1,026,453	$ 9,240	$ 48,113	$ 213,568	$ 270,921	$ 1,297,374
Total Average Rate of Levy on Each $100	.52	1.04	2.07	1.54	.64	1.29	2.57	2.00	1.62
FOR ALL PURPOSES:									
Real Estate	$	$ 267,505	$ 82,374	$ 349,879	$	$ 47,278	$ 61,159	$ 108,437	$ 458,316
Personal Property	25,534	8,738	256,726	290,998	8,669	835	60,898	70,402	361,400
Public Utility Property	91	....	385,485	385,576	571	....	91,511	92,082	477,658
Total	$ 25,625	$ 276,243	$ 724,585	$ 1,026,453	$ 9,240	$ 48,113	$ 213,568	$ 270,921	$ 1,297,374

	Taxes Levied
Class I	$ 34,865
Class II	324,356
Class III	724,585
Class IV	213,568
TOTAL	$ 1,297,374

Table No. B
RECAPITULATION HAMPSHIRE COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 26,722,690	$ 4,783,660	$ 31,506,350	$	$ 3,331,910	$ 2,356,390	$ 5,688,300	$ 37,194,650
Personal Property	4,786,170	880,730	14,430,610	20,097,510	1,379,010	70,080	2,827,180	4,276,270	24,373,780
Public Utility Property	19,400	....	21,238,500	21,257,900	101,800	....	3,525,700	3,627,500	24,885,400
Total	$ 4,805,570	$ 27,603,420	$ 40,452,770	$ 72,861,760	$ 1,480,810	$ 3,401,990	$ 8,709,270	$ 13,592,070	$ 86,453,830

	Assessed Valuation
Class I	$ 6,286,380
Class II	31,005,410
Class III	40,452,770
Class IV	8,709,270
Total Taxable Property	86,453,830
Total H. S. Exemption	1,594,420
Total County Assessed Valuations	$ 88,048,250

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 120	$ 1,380	$ 4,045	$ 5,545	$ 37	$ 170	$ 871	$ 1,078	$ 6,623
County Current	$ 6,651	$ 76,406	$ 223,947	$ 307,004	$ 2,050	$ 9,417	$ 48,214	$ 59,681	$ 366,685
County Bonds	221	2,540	7,443	10,204	68	313	1,602	1,983	12,187
Total County	$ 6,872	$ 78,946	$ 231,390	$ 317,208	$ 2,118	$ 9,730	$ 49,816	$ 61,664	$ 378,872
School Current	$ 16,546	$ 190,077	$ 557,116	$ 763,739	$ 5,098	$ 23,426	$ 119,944	$ 148,468	$ 912,207
School Bonds	1,220	14,023	41,100	56,343	376	1,728	8,849	10,953	67,296
Total Schools	$ 17,766	$ 204,100	$ 598,216	$ 820,082	$ 5,474	$ 25,154	$ 128,793	$ 159,421	$ 979,503
Municipal Current	$	$	$	$	$ 1,851	$ 8,505	$ 43,547	$ 53,903	$ 53,903
Total Municipal	$	$	$	$	$ 1,851	$ 8,505	$ 43,547	$ 53,903	$ 53,903
GRAND TOTAL	$ 24,758	$ 284,426	$ 833,651	$ 1,142,835	$ 9,480	$ 43,559	$ 223,027	$ 276,066	$ 1,418,901
Total Average Rate of Levy on Each $100	.52	1.03	2.06	1.57	.64	1.28	2.56	2.03	1.64
FOR ALL PURPOSES:									
Real Estate	$	$ 275,351	$ 98,582	$ 373,933	$	$ 42,662	$ 60,343	$ 103,005	$ 476,938
Personal Property	24,658	9,075	297,386	331,119	8,829	897	72,398	82,124	413,243
Public Utility Property	100	....	437,683	437,783	651	....	90,286	90,937	528,720
Total	$ 24,758	$ 284,426	$ 833,651	$ 1,142,835	$ 9,480	$ 43,559	$ 223,027	$ 276,066	$ 1,418,901

	Taxes Levied
Class I	$ 34,238
Class II	327,985
Class III	833,651
Class IV	223,027
TOTAL	$ 1,418,901

Table No. A
RECAPITULATION HANCOCK COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,306,000	$ 10,860,900	$ 24,166,900	$	$ 41,204,350	$ 62,595,600	$103,799,950	$127,966,850
Personal Property	1,425,800	959,600	26,355,700	28,741,100	10,635,200	52,600	87,142,900	97,830,700	126,571,800
Public Utility Property	113,500	....	8,368,800	8,482,300	312,300	....	6,569,400	6,881,700	15,364,000
Total	$ 1,539,300	$ 14,265,600	$ 45,585,400	$ 61,390,300	$ 10,947,500	$ 41,256,950	$156,307,900	$208,512,350	$269,902,650

	Assessed Valuation
Class I	$ 12,486,800
Class II	55,522,550
Class III	45,585,400
Class IV	156,307,900
Total Taxable Property	269,902,650
Total H. S. Exemption	7,163,800
Total County Assessed Valuations	$277,066,450

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 38	$ 713	$ 4,558	$ 5,309	$ 274	$ 2,063	$ 15,630	$ 17,967	$ 23,276
County Current	$ 1,909	$ 35,379	$ 226,104	$ 263,392	$ 13,575	$ 102,317	$ 775,287	$ 891,179	$ 1,154,571
Total County	$ 1,909	$ 35,379	$ 226,104	$ 263,392	$ 13,575	$ 102,317	$ 775,287	$ 891,179	$ 1,154,571
School Current	$ 7,065	$ 130,958	$ 836,948	$ 974,971	$ 50,248	$ 378,739	$ 2,869,813	$ 3,298,800	$ 4,273,771
School Bonds	575	10,642	68,013	79,230	4,084	30,777	233,212	268,073	347,303
Total Schools	$ 7,640	$ 141,600	$ 904,961	$ 1,054,201	$ 54,332	$ 409,516	$ 3,103,025	$ 3,566,873	$ 4,621,074
Municipal Current	$	$	$	$	$ 13,718	$ 104,421	$ 784,943	$ 903,082	$ 903,082
Total Municipal	$	$	$	$	$ 13,718	$ 104,421	$ 784,943	$ 903,082	$ 903,082
GRAND TOTAL	$ 9,587	$ 177,692	$ 1,135,623	$ 1,322,902	$ 81,899	$ 618,317	$ 4,678,885	$ 5,379,101	$ 6,702,003
Total Average Rate of Levy on Each $100	.62	1.25	2.49	2.16	.75	1.50	2.99	2.58	2.40
FOR ALL PURPOSES:									
Real Estate	$	$ 165,740	$ 270,567	$ 436,307	$	$ 617,505	$ 1,873,447	$ 2,490,952	$ 2,927,259
Personal Property	8,880	11,952	656,572	677,404	79,552	812	2,608,128	2,688,492	3,365,896
Public Utility Property	707	....	208,484	209,191	2,347	....	197,310	199,657	408,848
Total	$ 9,587	$ 177,692	$ 1,135,623	$ 1,322,902	$ 81,899	$ 618,317	$ 4,678,885	$ 5,379,101	$ 6,702,003

	Taxes Levied
Class I	$ 91,486
Class II	796,009
Class III	1,135,623
Class IV	4,678,885
TOTAL	$ 6,702,003

Table No. B
RECAPITULATION HANCOCK COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,580,000	$ 10,894,900	$ 24,454,900	$	$ 41,213,250	$ 62,070,950	$103,284,200	$127,739,100
Personal Property	1,807,700	938,800	27,375,600	30,122,100	11,227,300	49,400	89,445,800	100,722,500	130,844,600
Public Utility Property	184,000	....	8,993,800	9,177,800	507,400	....	6,963,200	7,470,600	16,648,400
Total	$ 1,991,700	$ 14,498,800	$ 47,264,300	$ 63,754,800	$ 11,734,700	$ 41,262,650	$158,479,950	$211,477,300	$275,232,100

	Assessed Valuation
Class I	$ 13,726,400
Class II	55,761,450
Class III	47,264,300
Class IV	158,479,950
Total Taxable Property	275,232,100
Total H. S. Exemption	7,658,200
Total County Assessed Valuations	$282,890,300

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 50	$ 725	$ 4,726	$ 5,501	$ 293	$ 2,063	$ 15,849	$ 18,205	$ 23,706
County Current	$ 2,948	$ 42,916	$ 279,805	$ 325,669	$ 17,368	$ 122,137	$ 938,202	$ 1,077,707	$ 1,403,376
Total County	$ 2,948	$ 42,916	$ 279,805	$ 325,669	$ 17,368	$ 122,137	$ 938,202	$ 1,077,707	$ 1,403,376
School Current	$ 9,142	$ 133,099	$ 867,773	$ 1,010,014	$ 53,863	$ 378,790	$ 2,909,692	$ 3,342,345	$ 4,352,359
School Bonds	707	10,295	67,114	78,116	4,165	29,297	225,041	258,503	336,619
Total Schools	$ 9,849	$ 143,394	$ 934,887	$ 1,088,130	$ 58,028	$ 408,087	$ 3,134,733	$ 3,600,848	$ 4,688,978
Municipal Current	$	$	$	$	$ 14,721	$ 104,785	$ 796,987	$ 916,493	$ 916,493
Total Municipal	$	$	$	$	$ 14,721	$ 104,785	$ 796,987	$ 916,493	$ 916,493
GRAND TOTAL	$ 12,847	$ 187,035	$ 1,219,418	$ 1,419,300	$ 90,410	$ 637,072	$ 4,885,771	$ 5,613,253	$ 7,032,553
Total Average Rate of Levy on Each $100	.65	1.29	2.58	2.23	.77	1.54	3.08	2.65	2.56
FOR ALL PURPOSES:									
Real Estate	$	$ 174,924	$ 281,088	$ 456,012	$	$ 636,278	$ 1,913,157	$ 2,549,435	$ 3,005,447
Personal Property	11,660	12,111	706,290	730,061	86,476	794	2,757,069	2,844,339	3,574,400
Public Utility Property	1,187	....	232,040	233,227	3,934	....	215,545	219,479	452,706
Total	$ 12,847	$ 187,035	$ 1,219,418	$ 1,419,300	$ 90,410	$ 637,072	$ 4,885,771	$ 5,613,253	$ 7,032,553

	Taxes Levied
Class I	$ 103,257
Class II	824,107
Class III	1,219,418
Class IV	4,885,771
TOTAL	$ 7,032,553

Table No. A

RECAPITULATION HARDY COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,480,405	$ 5,158,375	$ 18,638,780	$	$ 2,130,060	$ 2,855,855	$ 4,985,915	$ 23,624,695
Personal Property	5,264,246	318,475	4,514,305	10,097,026	1,524,005	194,935	3,726,830	5,445,770	15,542,796
Public Utility Property	82,600	....	14,484,800	14,567,400	24,100	....	675,900	700,000	15,267,400
Total	$ 5,346,846	$ 13,798,880	$ 24,157,480	$ 43,303,206	$ 1,548,105	$ 2,324,995	$ 7,258,585	$ 11,131,685	$ 54,434,891

	Assessed Valuation
Class I	$ 6,894,951
Class II	16,123,875
Class III	24,157,480
Class IV	7,258,585
Total Taxable Property	54,434,891
Total H. S. Exemption	1,723,710
Total County Assessed Valuations	$ 56,158,601

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 134	$ 690	$ 2,416	$ 3,240	$ 40	$ 115	$ 725	$ 880	$ 4,120
County Current	$ 7,646	39,465	$ 138,181	$ 185,292	$ 2,213	$ 6,650	$ 41,520	$ 50,383	$ 235,675
Total County	$ 7,646	$ 39,465	$ 138,181	$ 185,292	$ 2,213	$ 6,650	$ 41,520	$ 50,383	$ 235,675
School Current	$ 20,291	$ 104,733	$ 366,710	$ 491,734	$ 5,875	$ 17,647	$ 110,186	$ 133,708	$ 625,442
School Bonds	4,919	25,390	88,900	119,209	1,424	4,278	26,711	32,413	151,622
Total Schools	$ 25,210	$ 130,123	455,610	$ 610,943	$ 7,299	$ 21,925	$ 136,897	$ 166,121	$ 777,064
Municipal Current	$	$	$	$	$ 2,748	$ 8,433	$ 52,760	$ 63,941	$ 63,941
Total Municipal	$	$	$	$	$ 2,748	$ 8,433	$ 52,760	$ 63,941	$ 63,941
GRAND TOTAL	$ 32,990	$ 170,278	$ 596,207	$ 799,475	$ 12,300	$ 37,123	$ 231,902	$ 281,325	$ 1,080,800
Total Average Rate of Levy on Each $100	.62	1.23	2.47	1.85	.80	1.60	3.20	2.53	1.99
FOR ALL PURPOSES:									
Real Estate	$	$ 166,348	$ 127,309	$ 293,657	$	$ 33,994	$ 91,137	$ 125,131	$ 418,788
Personal Property	32,480	3,930	111,413	147,823	12,107	3,129	119,165	134,401	282,224
Public Utility Property	510	....	357,485	357,995	193	....	21,600	21,793	379,788
Total	$ 32,990	$ 170,278	$ 596,207	$ 799,475	$ 12,300	$ 37,123	$ 231,902	$ 281,325	$ 1,080,800

	Taxes Levied
Class I	$ 45,290
Class II	207,401
Class III	596,207
Class IV	231,902
TOTAL	$ 1,080,800

Table No. B

RECAPITULATION HARDY COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,097,210	$ 5,923,710	$ 20,020,920	$	$ 2,328,810	$ 3,043,665	$ 5,372,475	$ 25,393,395
Personal Property	5,819,850	336,430	5,468,750	11,625,030	1,800,460	205,185	4,330,015	6,335,660	17,960,690
Public Utility Property	96,900	....	15,079,300	15,176,200	37,900	....	709,700	747,600	15,923,800
Total	$ 5,916,750	$ 14,433,640	$ 26,471,760	$ 46,822,150	$ 1,838,360	$ 2,533,995	$ 8,083,380	$ 12,455,735	$ 59,277,885

	Assessed Valuation
Class I	$ 7,755,110
Class II	16,967,635
Class III	26,471,760
Class IV	8,083,380
Total Taxable Property	59,277,885
Total H. S. Exemption	1,869,680
Total County Assessed Valuations	$ 61,147,565

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 148	$ 722	$ 2,647	$ 3,517	$ 46	$ 127	$ 808	$ 981	$ 4,498
County Current	$ 12,691	$ 61,920	$ 227,128	$ 301,739	$ 3,944	$ 10,871	$ 69,356	$ 84,171	$ 385,910
Total County	$ 12,691	$ 61,920	$ 227,128	$ 301,739	$ 3,944	$ 10,871	$ 69,356	$ 84,171	$ 385,910
School Current	$ 22,454	$ 109,552	$ 401,841	$ 533,847	$ 6,976	$ 19,233	$ 122,706	$ 148,915	$ 682,762
School Bonds	5,355	26,125	95,828	127,308	1,664	4,586	29,262	35,512	162,820
Total Schools	$ 27,809	$ 135,677	$ 497,669	$ 661,155	$ 8,640	$ 23,819	$ 151,968	$ 184,427	$ 845,582
Municipal Current	$	$	$	$	$ 3,274	$ 9,210	$ 58,844	$ 71,328	$ 71,328
Total Municipal	$	$	$	$	$ 3,274	$ 9,210	$ 58,844	$ 71,328	$ 71,328
GRAND TOTAL	$ 40,648	$ 198,319	$ 727,444	$ 966,411	$ 15,904	$ 44,027	$ 280,976	$ 340,907	$ 1,307,318
Total Average Rate of Levy on Each $100	69	1.37	2.75	2.06	.87	1.74	3.48	2.74	2.21
FOR ALL PURPOSES:									
Real Estate	$	$ 193,696	$ 162,784	$ 356,480	$	$ 40,441	$ 105,703	$ 146,144	$ 502,624
Personal Property	39,982	4,623	150,281	194,886	15,574	3,586	150,604	169,764	364,650
Public Utility Property	666	....	414,379	415,045	330	....	24,669	24,999	440,044
Total	$ 40,648	$ 198,319	$ 727,444	$ 966,411	$ 15,904	$ 44,027	$ 280,976	$ 340,907	$ 1,307,318

	Taxes Levied
Class I	$ 56,552
Class II	242,346
Class III	727,444
Class IV	280,976
TOTAL	$ 1,307,318

Table No. A

RECAPITULATION HARRISON COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 40,728,960	$ 22,451,590	$ 63,180,550	$	$ 54,522,200	$ 42,284,990	$ 96,807,190	$159,987,740
Personal Property	5,466,800	1,865,250	96,941,821	104,273,871	26,586,090	426,310	38,524,075	65,536,475	169,810,346
Public Utility Property	1,544,000	....	88,518,300	90,062,300	1,807,500	....	15,373,500	17,181,000	107,243,300
Total	$ 7,010,800	$ 42,594,210	$207,911,711	$257,516,721	$ 28,393,590	$ 54,948,510	$ 96,182,565	$179,524,665	$437,041,386

	Assessed Valuation
Class I	$ 35,404,390
Class II	97,542,720
Class III	207,911,711
Class IV	96,182,565
Total Taxable Property	437,041,386
Total H. S. Exemption	18,150,920
Total County Assessed Valuations..	$455,192,306

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current................	$ 175	$ 2,130	$ 20,791	$ 23,096	$ 713	$ 2,748	$ 9,619	$ 13,080	$ 36,176
County Current...............	$ 9,479	$ 115,175	$ 1,124,387	$ 1,249,041	$ 38,388	$ 148,579	$ 520,155	$ 707,122	$ 1,956,163
Public Improvement	547	6,645	64,869	72,061	2,214	8,574	30,010	40,798	112,859
Total County	$ 10,026	$ 121,820	$ 1,189,256	$ 1,321,102	$ 40,602	$ 157,153	$ 550,165	$ 747,920	$ 2,069,022
School Current...............	$ 32,179	$ 391,014	$ 3,817,258	$ 4,240,451	$ 130,326	$ 504,426	$ 1,765,913	$ 2,400,665	$ 6,641,116
Total Schools..............	$ 32,179	$ 391,014	$ 3,817,258	$ 4,240,451	$ 130,326	$ 504,426	$ 1,765,913	$ 2,400,665	$ 6,641,116
Municipal Current	$	$	$	$	$ 37,109	$ 165,065	$ 522,303	$ 724,477	$ 724,477
Total Municipal	$	$	$	$	$ 37,109	$ 165,065	$ 522,303	$ 724,477	$ 724,477
GRAND TOTAL...............	$ 42,380	$ 514,964	$ 5,027,305	$ 5,584,649	$ 208,750	$ 829,392	$ 2,848,000	$ 3,886,142	$ 9,470,791
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.17	.74	1.51	2.96	2.17	2.17
FOR ALL PURPOSES:									
Real Estate	$	$ 492,414	$ 542,880	$ 1,035,294	$	$ 822,950	$ 1,253,429	$ 2,076,379	$ 3,111,673
Personal Property	33,047	22,550	2,344,053	2,399,650	195,318	6,442	1,141,484	1,343,244	3,742,894
Public Utility Property	9,333	....	2,140,372	2,149,705	13,432	....	453,087	466,519	2,616,224
Total	$ 42,380	$ 514,964	$ 5,027,305	$ 5,584,649	$ 208,750	$ 829,392	$ 2,848,000	$ 3,886,142	$ 9,470,791

	Taxes Levied
Class I..	$ 251,130
Class II..	1,344,356
Class III..	5,027,305
Class IV..	2,848,000
TOTAL	$ 9,470,791

Table No. B

RECAPITULATION HARRISON COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 41,936,030	$ 23,217,790	$ 65,153,820	$	$ 54,638,780	$ 43,074,700	$ 97,713,480	$162,867,300
Personal Property	7,200,984	2,149,800	103,217,239	112,568,023	27,891,321	390,660	38,863,596	67,145,577	179,713,600
Public Utility Property	1,670,800	....	92,622,300	94,293,100	2,244,400	....	16,167,500	18,411,900	112,705,000
Total	$ 8,871,784	$ 44,085,830	$219,057,329	$272,014,943	$ 30,135,721	$ 55,029,440	$ 98,105,796	$183,270,957	$455,285,900

	Assessed Valuation
Class I	$ 39,007,505
Class II	99,115,270
Class III	219,057,329
Class IV	98,105,796
Total Taxable Property	455,285,900
Total H. S. Exemption	17,228,400
Total County Assessed Valuations	$472,514,300

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 222	$ 2,204	$ 21,905	$ 24,331	$ 754	$ 2,750	$ 9,810	$ 13,314	$ 37,645
County Current	$ 11,994	$ 119,207	$ 1,184,662	$ 1,315,863	$ 40,742	$ 148,801	$ 530,557	$ 720,100	$ 2,035,963
Public Improvement	691	6,878	68,346	75,915	2,350	8,584	30,608	41,542	117,457
Total County	$ 12,685	$ 126,085	$ 1,253,008	$ 1,391,778	$ 43,092	$ 157,385	$ 561,165	$ 761,642	$ 2,153,420
School Current	$ 40,722	$ 404,710	$ 4,021,892	$ 4,467,324	$ 138,323	$ 505,170	$ 1,801,223	$ 2,444,716	$ 6,912,040
Total Schools	$ 40,722	$ 404,710	$ 4,021,892	$ 4,467,324	$ 138,323	$ 505,170	$ 1,801,223	$ 2,444,716	$ 6,912,040
Municipal Current	$	$	$	$	$ 37,669	$ 137,573	$ 490,530	$ 665,772	$ 665,772
Municipal Bonds	....	....	....	....	1,778	27,275	41,019	70,072	70,072
Total Municipal	$	$	$	$	$ 39,447	$ 164,848	$ 531,549	$ 735,844	$ 735,844
GRAND TOTAL	$ 53,629	$ 532,999	$ 5,296,805	$ 5,883,433	$ 221,616	$ 830,153	$ 2,903,747	$ 3,955,516	$ 9,838,949
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.16	74	1.51	2.96	2.16	2.16
FOR ALL PURPOSES:									
Real Estate	$	$ 507,007	$ 561,406	$ 1,068,413	$	$ 824,227	$ 1,276,665	$ 2,100,892	$ 3,169,315
Personal Property	43,529	25,992	2,495,792	2,565,313	204,962	5,926	1,150,423	1,361,311	3,926,624
Public Utility Property	10,100	....	2,239,607	2,249,707	16,654	....	476,659	493,313	2,743,020
Total	$ 53,629	$ 532,999	$ 5,296,805	$ 5,883,433	$ 221,616	$ 830,153	$ 2,903,747	$ 3,955,516	$ 9,838,949

	Taxes Levied
Class I	$ 275,245
Class II	1,363,152
Class III	5,296,805
Class IV	2,903,747
TOTAL	$ 9,838,949

Table No. A
RECAPITULATION JACKSON COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 17,053,390	$ 17,871,170	$ 34,924,560	$	$ 11,005,360	$ 7,156,780	$ 18,162,140	$ 53,086,700
Personal Property	2,364,850	1,049,930	53,760,110	57,174,890	5,092,910	189,330	5,154,610	10,436,850	67,611,740
Public Utility Property	230,400	....	20,476,300	20,706,700	288,100	....	2,334,600	2,622,700	23,329,400
Total	$ 2,595,250	$ 18,103,320	$ 92,107,580	$112,806,150	$ 5,381,010	$ 11,194,690	$ 14,645,990	$ 31,221,690	$144,027,840

	Assessed Valuation
Class I	$ 7,976,260
Class II	29,298,010
Class III	92,107,580
Class IV	14,645,990
Total Taxable Property	144,027,840
Total H. S. Exemption	3,139,670
Total County Assessed Valuations	$147,167,510

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 65	$ 905	$ 9,211	$ 10,181	$ 134	$ 560	$ 1,464	$ 2,158	$ 12,339
County Current	$ 3,711	$ 51,775	$ 526,855	$ 582,341	$ 7,695	$ 32,017	$ 83,775	$ 123,487	$ 705,828
Total County	$ 3,711	$ 51,775	$ 526,855	$ 582,341	$ 7,695	$ 32,017	$ 83,775	$ 123,487	$ 705,828
School Current	$ 11,912	$ 166,189	$ 1,691,095	$ 1,869,196	$ 24,699	$ 102,767	$ 268,901	$ 396,367	$ 2,265,563
School Bonds	971	13,541	137,793	152,305	2,012	8,374	21,910	32,296	184,601
Total Schools	$ 12,883	$ 179,730	$ 1,828,888	$ 2,021,501	$ 26,711	$ 111,141	$ 290,811	$ 428,663	$ 2,450,164
Municipal Current	$	$	$	$	$ 6,186	$ 25,156	$ 63,673	$ 95,015	$ 95,015
Municipal Bonds	....	....	....	....	541	2,830	9,557	12,928	12,928
Total Municipal	$	$	$	$	$ 6,727	$ 27,986	$ 73,230	$ 107,943	$ 107,943
GRAND TOTAL	$ 16,659	$ 232,410	$ 2,364,954	$ 2,614,023	$ 41,267	$ 171,704	$ 449,280	$ 662,251	$ 3,276,274
Total Average Rate of Levy on Each $100	.64	1.28	2.57	2.32	.77	1.53	3.07	2.12	2.28
FOR ALL PURPOSES:									
Real Estate	$	$ 218,931	$ 458,860	$ 677,791	$	$ 168,801	$ 219,542	$ 388,343	$ 1,066,134
Personal Property	15,180	13,479	1,380,345	1,409,004	39,057	2,903	158,122	200,082	1,609,086
Public Utility Property	1,479	....	525,749	527,228	2,210	....	71,616	73,826	601,054
Total	$ 16,659	$ 232,410	$ 2,364,954	$ 2,614,023	$ 41,267	$ 171,704	$ 449,280	$ 662,251	$ 3,276,274

	Taxes Levied
Class I	$ 57,926
Class II	404,114
Class III	2,364,954
Class IV	449,280
TOTAL	$ 3,276,274

Table No. B

RECAPITULATION JACKSON COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 27,856,570	$ 25,799,330	$ 53,655,900	$	$ 15,947,080	$ 10,124,270	$ 26,071,350	$ 79,727,250
Personal Property	2,455,470	1,189,310	52,547,840	56,192,620	5,896,460	186,940	6,172,800	12,256,200	68,448,820
Public Utility Property	286,300	....	21,607,400	21,893,700	379,700	....	2,510,300	2,890,000	24,783,700
Total	$ 2,741,770	$ 29,045,880	$ 99,954,570	$131,742,220	$ 6,276,160	$ 16,134,020	$ 18,807,370	$ 41,217,550	$172,959,770

	Assessed Valuation
Class I	$ 9,017,930
Class II	45,179,900
Class III	99,954,570
Class IV	18,807,370
Total Taxable Property	172,959,770
Total H. S. Exemption	4,106,300
Total County Assessed Valuations	$177,066,070

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 69	$ 1,452	$ 9,995	$ 11,516	$ 158	$ 807	$ 1,881	$ 2,846	$ 14,362
County Current	$ 3,701	$ 78,424	$ 539,755	$ 621,880	$ 8,472	$ 43,561	$ 101,560	$ 153,593	$ 775,473
Total County	$ 3,701	$ 78,424	$ 539,755	$ 621,880	$ 8,472	$ 43,561	$ 101,560	$ 153,593	$ 775,473
School Current	$ 12,585	$ 266,641	$ 1,835,166	$ 2,114,392	$ 28,808	$ 148,110	$ 345,303	$ 522,221	$ 2,636,613
School Bonds	885	18,764	129,141	148,790	2,027	10,423	24,299	36,749	185,539
Total Schools	$ 13,470	$ 285,405	$ 1,964,307	$ 2,263,182	$ 30,835	$ 158,533	$ 369,602	$ 558,970	$ 2,822,152
Municipal Current	$	$	$	$	$ 7,538	$ 38,387	$ 88,165	$ 134,090	$ 134,090
Municipal Bonds	....	....	....	....	307	1,949	5,872	8,128	8,128
Total Municipal	$	$	$	$	$ 7,845	$ 40,336	$ 94,037	$ 142,218	$ 142,218
GRAND TOTAL	$ 17,240	$ 365,281	$ 2,514,057	$ 2,896,578	$ 47,310	$ 243,237	$ 567,080	$ 857,627	$ 3,754,205
Total Average Rate of Levy on Each $100	.63	1.26	2.52	2.20	.75	1.51	3.02	2.08	2.17
FOR ALL PURPOSES:									
Real Estate	$	$ 350,324	$ 648,905	$ 999,229	$	$ 240,418	$ 305,267	$ 545,685	$ 1,544,914
Personal Property	15,440	14,957	1,321,683	1,352,080	44,447	2,819	186,122	233,388	1,585,468
Public Utility Property	1,800	....	543,469	545,269	2,863	....	75,691	78,554	623,823
Total	$ 17,240	$ 365,281	$ 2,514,057	$ 2,896,578	$ 47,310	$ 243,237	$ 567,080	$ 857,627	$ 3,754,205

	Taxes Levied
Class I	$ 64,550
Class II	608,518
Class III	2,514,057
Class IV	567,080
TOTAL	$ 3,754,205

Table No. A

RECAPITULATION JEFFERSON COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 50,049,020	$ 22,095,850	$ 72,144,870	$	$ 7,644,000	$ 8,308,600	$ 15,950,600	$ 88,095,470
Personal Property	5,118,000	2,406,800	13,372,285	20,897,085	5,579,885	171,700	6,684,135	12,435,720	33,332,805
Public Utility Property	13,400	....	13,401,000	13,414,400	77,500	....	2,627,500	2,705,000	16,119,400
Total	$ 5,131,400	$ 52,455,820	$ 48,869,135	$106,456,355	$ 5,657,385	$ 7,815,700	$ 17,618,235	$ 31,091,320	$137,547,675

	Assessed Valuation
Class I	$ 10,788,785
Class II	60,271,520
Class III	48,869,135
Class IV	17,618,235
Total Taxable Property	137,547,675
Total H. S. Exemption	3,078,100
Total County Assessed Valuations	$140,625,775

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 130	$ 2,623	$ 4,887	$ 7,640	$ 143	$ 393	$ 1,764	$ 2,300	$ 9,940
County Current	$ 7,396	$ 150,024	$ 279,532	$ 436,952	$ 8,035	$ 22,355	$ 100,778	$ 131,168	$ 568,120
Total County	$ 7,396	$ 150,024	$ 279,532	$ 436,952	$ 8,035	$ 22,355	$ 100,778	$ 131,168	$ 568,120
School Current	$ 22,212	$ 450,596	$ 839,572	$ 1,312,380	$ 24,128	$ 67,138	$ 302,684	$ 393,950	$ 1,706,330
School Bonds	6,333	128,516	239,458	374,307	6,882	19,149	86,329	112,360	486,667
Total Schools	$ 28,545	$ 579,112	$ 1,079,030	$ 1,686,687	$ 31,010	$ 86,287	$ 389,013	$ 506,310	$ 2,192,997
Municipal Current	$	$	$	$	$ 7,015	$ 19,533	$ 88,086	$ 114,634	$ 114,634
Total Municipal	$	$	$	$	$ 7,015	$ 19,533	$ 88,086	$ 114,634	$ 114,634
GRAND TOTAL	$ 36,071	$ 731,759	$ 1,363,449	$ 2,131,279	$ 46,203	$ 128,568	$ 579,641	$ 754,412	$ 2,885,691
Total Average Rate of Levy on Each $100	.70	1.40	2.79	2.00	.82	1.65	3.29	2.43	2.10
FOR ALL PURPOSES:									
Real Estate	$	$ 698,184	$ 616,474	$ 1,314,658	$	$ 125,743	$ 273,287	$ 399,030	$ 1,713,688
Personal Property	35,978	33,575	373,087	442,640	45,565	2,825	219,909	268,299	710,939
Public Utility Property	93	....	373,888	373,981	638	....	86,445	87,083	461,064
Total	$ 36,071	$ 731,759	$ 1,363,449	$ 2,131,279	$ 46,203	$ 128,568	$ 579,641	$ 754,412	$ 2,885,691

	Taxes Levied
Class I	$ 82,274
Class II	860,327
Class III	1,363,449
Class IV	579,641
TOTAL	$ 2,885,691

Table No. B

RECAPITULATION JEFFERSON COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 54,106,080	$ 21,961,350	$ 76,067,430	$	$ 7,815,300	$ 8,984,400	$ 16,799,700	$ 92,867,130
Personal Property	5,156,865	2,183,600	14,511,270	21,851,735	6,062,200	153,100	7,177,710	13,393,010	35,244,745
Public Utility Property	15,700	....	14,325,800	14,341,500	96,200	....	2,795,300	2,891,500	17,233,000
Total	$ 5,172,565	$ 56,289,680	$ 50,798,420	$112,260,665	$ 6,158,400	$ 7,968,400	$ 18,957,410	$ 33,084,210	$145,344,875

	Assessed Valuation
Class I	$ 11,330,965
Class II	64,258,080
Class III	50,798,420
Class IV	18,957,410
Total Taxable Property	145,344,875
Total H. S. Exemption	4,204,700
Total County Assessed Valuations	$149,549,575

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 129	$ 2,815	$ 5,080	$ 8,024	$ 153	$ 398	$ 1,895	$ 2,446	$ -10,470
County Current	$ 7,397	$ 160,988	$ 290,567	$ 458,952	$ 8,806	$ 22,789	$ 108,437	$ 140,032	$ 598,984
Total County	$ 7,397	$ 160,988	$ 290,567	$ 458,952	$ 8,806	$ 22,789	$ 108,437	$ 140,032	$ 598,984
School Current	$ 22,216	$ 483,528	$ 872,717	$ 1,378,461	$ 26,450	$ 68,448	$ 325,688	$ 420,586	$ 1,799,047
School Bonds	6,000	130,592	235,705	372,297	7,144	18,488	87,963	113,595	485,892
Total Schools	$ 28,216	$ 614,120	1,108,422	1,750,758	$ 33,594	$ 86,936	$ 413,651	$ 534,181	$ 2,284,939
Municipal Current	$	$	$	$	$ 7,699	$ 19,921	$ 94,787	$ 122,407	$ 122,407
Total Municipal	$	$	$	$	$ 7,699	$ 19,921	$ 94,787	$ 122,407	$ 122,407
GRAND TOTAL	$ 35,742	$ 777,923	$ 1,404,069	$ 2,217,734	$ 50,252	$ 130,044	$ 618,770	$ 799,066	$ 3,016,800
Total Average Rate of Levy on Each $100	69	1.38	2.76	1.98	.82	1.63	3.26	2.42	2.06
FOR ALL PURPOSES									
Real Estate	$	$ 747,746	$ 607,012	$ 1,354,758	$	$ 127,545	$ 293,251	$ 420,796	$ 1,775,554
Personal Property	35,634	30,177	401,092	466,903	49,467	2,499	234,280	286,246	753,149
Public Utility Property	108	....	395,965	396,073	785	....	91,239	92,024	488,097
Total	$ 35,742	$ 777,923	$ 1,404,069	$ 2,217,734	$ 50,252	$ 130,044	$ 618,770	$ 799,066	$ 3,016,800

	Taxes Levied
Class I	$ 85,994
Class II	907,967
Class III	1,404,069
Class IV	618,770
TOTAL	$ 3,016,800

Table No. A
RECAPITULATION KANAWHA COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$114,969,899	$ 93,356,049	$208,325,948	$	$204,363,339	$229,089,824	$433,453,163	$ 641,779,111
Personal Property	10,758,063	6,998,995	168,110,696	185,867,754	150,406,260	1,098,211	211,718,071	363,222,542	549,090,296
Public Utility Property	1,842,100	....	103,550,100	105,392,200	2,950,900	....	105,117,400	108,068,300	213,460,500
Total	$ 12,600,163	$121,968,894	$365,016,845	$499,585,902	$153,357,160	$205,461,550	$545,925,295	$904,744,005	$1,404,329,907

	Assessed Valuation
Class I	$ 165,957,323
Class II	327,430,444
Class III	365,016,845
Class IV	545,925,295
Total Taxable Property	1,404,329,907
Total H. S. Exemption	38,502,764
Total County Assessed Valuations	$1,442,832,671

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 316	$ 6,099	$ 36,501	$ 42,916	$ 3,835	$ 10,276	$ 54,598	$ 68,709	$ 111,625
County Current	$ 22,063	$ 427,135	$ 2,556,578	$ 3,005,776	$ 268,527	$ 719,526	$ 3,823,660	$ 4,811,713	$ 7,817,489
Total County	$ 22,063	$ 427,135	$ 2,556,578	$ 3,005,776	$ 268,527	$ 719,526	$ 3,823,660	$ 4,811,713	$ 7,817,489
School Current	$ 57,835	$ 1,119,674	$ 6,701,709	$ 7,879,218	$ 703,909	$ 1,886,137	$ 10,023,188	$ 12,613,234	$ 20,492,452
School Bonds	9,412	182,222	1,090,670	1,282,304	114,558	306,960	1,631,224	2,052,742	3,335,046
Total Schools	$ 67,247	$ 1,301,896	$ 7,792,379	$ 9,161,522	$ 818,467	$ 2,193,097	$ 11,654,412	$ 14,665,976	$ 23,827,498
Municipal Current	$	$	$	$	$ 233,224	$ 648,876	$ 3,332,002	$ 4,214,102	$ 4,214,102
Municipal Bonds	....	....	....	....	49,616	107,474	621,254	778,344	778,344
Total Municipal	$	$	$	$	$ 282,840	$ 756,350	$ 3,953,256	$ 4,992,446	$ 4,992,446
GRAND TOTAL	$ 89,626	$ 1,735,130	$ 10,385,458	$ 12,210,214	$ 1,373,669	$ 3,679,249	$ 19,485,926	$ 24,538,844	$ 36,749,058
Total Average Rate of Levy on Each $100	.71	1.42	2.85	2.44	.90	1.79	3.57	2.71	2.62
FOR ALL PURPOSES:									
Real Estate	$	$ 1,635,562	$ 2,656,166	$ 4,291,728	$	$ 3,660,578	$ 8,216,517	$ 11,877,095	$ 16,168,823
Personal Property	76,523	99,568	4,783,085	4,959,176	1,347,281	18,671	7,567,058	8,933,010	13,892,186
Public Utility Property	13,103	....	2,946,207	2,959,310	26,388	....	3,702,351	3,728,739	6,688,049
Total	$ 89,626	$ 1,735,130	$ 10,385,458	$ 12,210,214	$ 1,373,669	$ 3,679,249	$ 19,485,926	$ 24,538,844	$ 36,749,058

	Taxes Levied
Class I	$ 1,463,295
Class II	5,414,379
Class III	10,385,458
Class IV	19,485,926
TOTAL	$ 36,749,058

Table No. 8

RECAPITULATION KANAWHA COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$122,150,860	$100,574,067	$222,724,927	$	$213,563,228	$235,028,290	$448,591,518	$ 671,316,445
Personal Property	12,268,679	7,561,224	190,547,145	210,377,048	172,475,546	1,173,260	230,073,897	403,722,703	614,099,751
Public Utility Property	2,146,800	....	107,060,900	109,207,700	4,003,500	....	111,179,900	115,183,400	224,391,100
Total	$ 14,415,479	$129,712,084	$398,182,112	$542,309,675	$176,479,046	$214,736,488	$576,282,087	$967,497,621	$1,509,807,296

	Assessed Valuation
Class I	$ 190,894,525
Class II	344,448,572
Class III	398,182,112
Class IV	576,282,087
Total Taxable Property	1,509,807,296
Total H. S. Exemption	41,686,733
Total County Assessed Valuations	$1,551,494,029

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 380	$ 6,486	$ 39,818	$ 46,684	$ 4,412	$ 10,738	$ 57,630	$ 72,780	$ 119,444
County Current	$ 23,930	$ 430,644	$ 2,643,929	$ 3,098,503	$ 292,956	$ 712,925	$ 3,826,512	$ 4,832,393	$ 7,930,896
Total County	$ 23,930	$ 430,644	$ 2,643,929	$ 3,098,503	$ 292,956	$ 712,925	$ 3,826,512	$ 4,832,393	$ 7,930,896
School Current	$ 66,167	$ 1,190,757	$ 7,310,624	$ 8,567,548	$ 810,040	$ 1,971,280	$ 10,580,537	$ 13,361,857	$ 21,929,405
School Bonds	10,222	183,933	1,129,244	1,323,399	125,125	304,496	1,634,336	2,063,957	3,387,356
Total Schools	$ 76,389	$ 1,374,690	$ 8,439,868	$ 9,890,947	$ 935,165	$ 2,275,776	$ 12,214,873	$ 15,425,814	$ 25,316,761
Municipal Current	$	$	$	$	$ 269,886	$ 683,418	$ 3,533,496	$ 4,486,800	$ 4,486,800
Municipal Bonds	....	....	....	....	55,464	107,359	626,762	789,585	789,585
Total Municipal	$	$	$	$	$ 325,350	$ 790,777	$ 4,160,258	$ 5,276,385	$ 5,276,385
GRAND TOTAL	$ 100,679	$ 1,811,820	$ 11,123,615	$ 13,336,114	$ 1,557,883	$ 3,790,216	$ 20,259,273	$ 25,607,372	$ 38,643,4[illegible]
Total Average Rate of Levy on Each $100	.70	1.40	2.79	2.40	.88	1.77	3.52	2.65	2.56
FOR ALL PURPOSES:									
Real Estate	$	$ 1,706,204	$ 2,809,637	$ 4,515,841	$	$ 3,770,562	$ 8,308,756	$ 12,079,318	$ 16,595,159
Personal Property	85,686	105,616	5,323,125	5,514,427	1,522,576	19,654	8,092,369	9,634,599	15,149,026
Public Utility Property	14,993	....	2,990,853	3,005,846	35,307	....	3,858,148	3,893,455	6,899,301
Total	$ 100,679	$ 1,811,820	$ 11,123,615	$ 13,036,114	$ 1,557,883	$ 3,790,216	$ 20,259,273	$ 25,607,372	$ 38,643,486

	Taxes Levied
Class I	$ 1,658,562
Class II	5,602,036
Class III	11,123,615
Class IV	20,259,273
TOTAL	$ 38,643,486

Table No. A

RECAPITULATION LEWIS COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 12,364,450	$ 6,344,850	$ 18,709,300	$	$ 4,753,950	$ 4,872,100	$ 9,626,050	$ 28,335,350
Personal Property	2,472,350	638,450	15,323,150	18,433,950	5,679,000	78,600	4,554,150	10,311,750	28,745,700
Public Utility Property	1,044,200	....	32,650,000	33,694,200	1,331,700	....	3,023,100	4,354,800	38,049,000
Total	$ 3,516,550	$ 13,002,900	$ 54,318,000	$ 70,837,450	$ 7,010,700	$ 4,832,550	$ 12,449,350	$ 24,292,600	$ 95,130,050

	Assessed Valuation
Class I	$ 10,527,250
Class II	17,835,450
Class III	54,318,000
Class IV	12,449,350
Total Taxable Property	95,130,050
Total H. S. Exemption	4,061,600
Total County Assessed Valuations	$ 99,191,650

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 87	$ 650	$ 5,431	$ 6,168	$ 176	$ 243	$ 1,244	$ 1,663	$ 7,831
County Current	$ 4,185	$ 30,947	$ 258,554	$ 293,686	$ 8,342	$ 11,501	$ 59,259	$ 79,102	$ 372,788
Total County	$ 4,185	$ 30,947	$ 258,554	$ 293,686	$ 8,342	$ 11,501	$ 59,259	$ 79,102	$ 372,788
School Current	$ 12,106	$ 89,525	$ 747,959	$ 849,590	$ 24,134	$ 33,272	$ 171,428	$ 228,834	$ 1,078,424
Total Schools	$ 12,106	$ 89,525	$ 747,959	$ 849,590	$ 24,134	$ 33,272	$ 171,428	$ 228,834	$ 1,078,424
Municipal Current	$	$	$	$	$ 8,763	$ 12,081	$ 62,247	$ 83,091	$ 83,091
Total Municipal	$	$	$	$	$ 8,763	$ 12,081	$ 62,247	$ 83,091	$ 83,091
GRAND TOTAL	$ 16,378	$ 121,122	$ 1,011,944	$ 1,149,444	$ 41,415	$ 57,097	$ 294,178	$ 392,690	$ 1,542,134
Total Average Rate of Levy on Each $100	.47	.93	1.86	1.62	.59	1.18	2.36	1.62	1.62
FOR ALL PURPOSES:									
Real Estate	$	$ 115,175	$ 118,205	$ 233,380	$	$ 56,168	$ 115,128	$ 171,296	$ 404,676
Personal Property	11,515	5,947	285,469	302,931	33,548	929	107,614	142,091	445,022
Public Utility Property	4,863	....	608,270	613,133	7,867	....	71,436	79,303	692,436
Total	$ 16,378	$ 121,122	$ 1,011,944	$ 1,149,444	$ 41,415	$ 57,097	$ 294,178	$ 392,690	$ 1,542,134

	Taxes Levied
Class I	$ 57,793
Class II	178,219
Class III	1,011,944
Class IV	294,178
TOTAL	$ 1,542,134

Table No. B

RECAPITULATION LEWIS COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,160,500	$ 6,564,650	$ 19,725,150	$	$ 5,013,250	$ 4,927,250	$ 9,940,500	$ 29,665,650
Personal Property	2,514,600	709,500	16,780,500	20,004,600	6,668,300	64,400	5,236,850	11,969,550	31,974,150
Public Utility Property	1,024,000	....	34,882,800	35,906,800	1,312,700	....	3,237,200	4,549,900	40,456,700
Total	$ 3,538,600	$ 13,870,000	$ 58,227,950	$ 75,636,550	$ 7,981,000	$ 5,077,650	$ 13,401,300	$ 26,459,950	$102,096,500

	Assessed Valuation
Class I	$ 11,519,600
Class II	18,947,650
Class III	58,227,950
Class IV	13,401,300
Total Taxable Property	102,096,500
Total H. S. Exemption	4,296,550
Total County Assessed Valuations	$106,393,050

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 89	$ 693	$ 5,823	$ 6,605	$ 199	$ 253	$ 1,341	$ 1,793	$ 8,398
County Current	$ 4,211	$ 33,011	$ 277,165	$ 314,387	$ 9,497	$ 12,085	$ 63,790	$ 85,372	$ 399,759
Total County	$ 4,211	33,011	$ 277,165	$ 314,387	$ 9,497	$ 12,085	$ 63,790	$ 85,372	$ 399,759
School Current	$ 12,181	$ 95,495	$ 801,799	$ 909,475	$ 27,475	$ 34,960	$ 184,536	$ 246,971	$ 1,156,446
Total Schools	$ 12,181	$ 95,495	$ 801,799	$ 909,475	$ 27,475	$ 34,960	$ 184,536	$ 246,971	$ 1,156,446
Municipal Current	$	$	$	$	$ 9,976	$ 12,694	$ 67,006	$ 89,676	$ 89,676
Total Municipal	$	$	$	$	$ 9,976	$ 12,694	$ 67,006	$ 89,676	$ 89,676
GRAND TOTAL	$ 16,481	$ 129,199	$ 1,084,787	$ 1,230,467	$ 47,147	$ 59,992	$ 316,673	$ 423,812	$ 1,654,275
Total Average Rate of Levy on Each $100	.47	.93	1.86	1.63	.59	1.18	2.36	1.60	1.62
FOR ALL PURPOSES:									
Real Estate	$	$ 122,590	$ 122,299	$ 244,889	$	$ 59,231	$ 116,431	$ 175,662	$ 420,551
Personal Property	11,712	6,609	312,621	330,942	39,393	761	123,747	163,901	494,843
Public Utility Property	4,769	....	649,867	654,636	7,754	....	76,495	84,249	738,885
Total	$ 16,481	$ 129,199	$ 1,084,787	$ 1,230,467	$ 47,147	$ 59,992	$ 316,673	$ 423,812	$ 1,654,279

	Taxes Levied
Class I	$ 63,628
Class II	189,191
Class III	1,084,787
Class IV	316,673
TOTAL	$ 1,654,279

Table No. A

RECAPITULATION LINCOLN COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,157,095	$ 5,492,920	$ 15,650,015	$	$ 1,471,875	$ 1,453,580	$ 2,925,455	$ 18,575,470
Personal Property	272,010	504,380	9,500,155	10,276,545	1,359,050	22,535	1,192,675	2,574,260	12,850,805
Public Utility Property	332,100	....	26,942,900	27,275,000	169,200	....	838,100	1,007,300	28,282,300
Total	$ 604,110	$ 10,661,475	$ 41,935,975	$ 53,201,560	$ 1,528,250	$ 1,494,410	$ 3,484,355	$ 6,507,015	$ 59,708,575

	Assessed Valuation
Class I	$ 2,132,360
Class II	12,155,885
Class III	41,935,975
Class IV	3,484,355
Total Taxable Property	59,708,575
Total H. S. Exemption	1,856,945
Total County Assessed Valuations	$ 61,565,520

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 15	$ 533	$ 4,193	$ 4,741	$ 38	$ 74	$ 348	$ 460	$ 5,201
County Current	$ 1,296	$ 45,738	$ 359,811	$ 406,845	$ 3,278	$ 6,411	$ 29,896	$ 39,585	$ 446,430
Total County	$ 1,296	$ 45,738	$ 359,811	$ 406,845	$ 3,278	$ 6,411	$ 29,896	$ 39,585	$ 446,430
School Current	$ 2,773	$ 97,872	$ 769,945	$ 870,590	$ 7,015	$ 13,719	$ 63,973	$ 84,707	$ 955,297
Total Schools	$ 2,773	$ 97,872	$ 769,945	$ 870,590	$ 7,015	$ 13,719	$ 63,973	$ 84,707	$ 955,297
Municipal Current	$	$	$	$	$ 1,813	$ 3,516	$ 16,439	$ 21,768	$ 21,768
Municipal Bonds	....	....	....	....	97	220	982	1,299	1,299
Total Municipal	$	$	$	$	$ 1,910	$ 3,736	$ 17,421	$ 23,067	$ 23,067
GRAND TOTAL	$ 4,084	$ 144,143	$ 1,133,949	$ 1,282,176	$ 12,241	$ 23,940	$ 111,638	$ 147,819	$ 1,429,995
Total Average Rate of Levy on Each $100	.68	1.35	2.70	2.41	.80	1.60	3.20	2.27	2.40
FOR ALL PURPOSES:									
Real Estate	$	$ 137,324	$ 148,529	$ 285,853	$	$ 23,580	$ 46,573	$ 70,153	$ 356,006
Personal Property	1,839	6,819	256,884	265,542	10,886	360	38,212	49,458	315,000
Public Utility Property	2,245	....	728,536	730,781	1,355	....	26,853	28,208	758,989
Total	$ 4,084	$ 144,143	$ 1,133,949	$ 1,282,176	$ 12,241	$ 23,940	$ 111,638	$ 147,819	$ 1,429,995

	Taxes Levied
Class I	$ 16,325
Class II	168,083
Class III	1,133,949
Class IV	111,638
TOTAL	$ 1,429,995

Table No. B
RECAPITULATION LINCOLN COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,618,110	$ 5,704,005	$ 16,322,115	$	$ 1,443,835	$ 1,452,675	$ 2,896,510	$ 19,218,625
Personal Property	297,825	747,205	11,066,735	12,111,765	1,959,075	32,700	1,312,600	3,304,375	15,416,140
Public Utility Property	384,900	....	27,024,600	27,409,500	220,300	....	915,900	1,138,200	28,545,700
Total	$ 682,725	$ 11,365,315	$ 43,795,340	$ 55,843,380	$ 2,179,375	$ 1,476,535	$ 3,681,175	$ 7,337,085	$ 63,180,465

	Assessed Valuation
Class I	$ 2,862,100
Class II	12,841,850
Class III	43,795,340
Class IV	3,681,175
Total Taxable Property	63,180,465
Total H. S. Exemption	2,298,145
Total County Assessed Valuations	$ 65,478,610

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 17	$ 568	$ 4,390	$ 4,965	$ 55	$ 74	$ 368	$ 497	$ 5,462
County Current	$ 976	$ 32,505	$ 250,509	$ 283,990	$ 3,117	$ 4,223	$ 21,056	28,396	$ 312,386
Total County	$ 976	$ 32,505	$ 250,509	$ 283,990	$ 3,117	$ 4,223	$ 21,056	$ 28,396	$ 312,386
School Current	$ 3,134	$ 104,334	$ 804,083	$ 911,551	$ 10,003	$ 13,554	$ 67,587	$ 91,144	$ 1,002,695
Total Schools	$ 3,134	$ 104,334	$ 804,083	$ 911,551	$ 10,003	$ 13,554	$ 67,587	$ 91,144	$ 1,002,695
Municipal Current	$	$	$	$	$ 2,598	$ 3,490	$ 17,463	$ 23,551	$ 23,551
Municipal Bonds	....	....	....	....	126	202	943	1,271	1,271
Total Municipal	$	$	$	$	$ 2,724	$ 3,692	$ 18,406	$ 24,822	$ 24,822
GRAND TOTAL	$ 4,127	$ 137,407	$ 1,058,972	$ 1,200,506	$ 15,899	$ 21,543	$ 107,417	$ 144,859	$ 1,345,365
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.15	.73	1.46	2.92	1.97	2.13
FOR ALL PURPOSES									
Real Estate	$	$ 128,373	$ 137,923	$ 266,296	$	$ 21,066	$ 42,390	$ 63,456	$ 329,752
Personal Property	1,800	9,034	267,594	278,428	14,292	477	38,301	53,070	331,498
Public Utility Property	2,327	....	653,455	655,782	1,607	....	26,726	28,333	684,115
Total	$ 4,127	$ 137,407	$ 1,058,972	$ 1,200,506	$ 15,899	$ 21,543	$ 107,417	$ 144,859	$ 1,345,365

	Taxes Levied
Class I	$ 20,026
Class II	158,950
Class III	1,058,972
Class IV	107,417
TOTAL	$ 1,345,365

Table No. A

RECAPITULATION LOGAN COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,771,850	$ 21,714,500	$ 36,486,350	$	$ 4,089,250	$ 6,852,950	$ 10,942,200	$ 47,428,550
Personal Property	6,405,200	1,283,700	54,019,250	61,708,150	12,324,800	29,350	5,810,650	18,164,800	79,872,950
Public Utility Property	356,700	....	24,500,300	24,857,000	364,800	....	6,580,300	6,945,100	31,802,100
Total	$ 6,761,900	$ 16,055,550	$100,234,050	$123,051,500	$ 12,689,600	$ 4,118,600	$ 19,243,900	$ 36,052,100	$159,103,600

	Assessed Valuation
Class I	$ 19,451,500
Class II	20,174,150
Class III	100,234,050
Class IV	19,243,900
Total Taxable Property	159,103,600
Total H. S. Exemption	3,960,050
Total County Assessed Valuations	$163,063,650

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 169	$ 802	$ 10,023	$ 10,994	$ 320	$ 204	$ 1,925	$ 2,449	$ 13,443
County Current	$ 9,670	$ 45,919	$ 573,339	$ 628,928	$ 18,146	$ 11,780	$ 110,075	$ 140,001	$ 768,929
Total County	$ 9,670	$ 45,919	$ 573,339	$ 628,928	$ 18,146	$ 11,780	$ 110,075	$ 140,001	$ 768,929
School Current	$ 31,037	$ 147,390	$ 1,840,297	$ 2,018,724	$ 58,244	$ 37,810	$ 353,318	$ 449,372	$ 2,468,096
School Bonds	4,909	23,313	291,080	319,302	9,212	5,979	55,884	71,075	390,377
Total Schools	$ 35,946	$ 170,703	$ 2,131,377	$ 2,338,026	$ 67,456	$ 43,789	$ 409,202	$ 520,447	$ 2,858,473
Municipal Current	$	$	$	$	$ 15,862	$ 10,296	$ 96,219	$ 122,377	$ 122,377
Total Municipal	$	$	$	$	$ 15,862	$ 10,296	$ 96,219	$ 122,377	$ 122,377
GRAND TOTAL	$ 45,785	$ 217,424	$ 2,714,739	$ 2,977,948	$ 101,784	$ 66,069	$ 617,421	$ 785,274	$ 3,763,222
Total Average Rate of Levy on Each $100	.88	1.35	2.71	2.42	.80	1.60	3.21	2.18	2.37
FOR ALL PURPOSES:									
Real Estate	$	$ 200,040	$ 588,116	$ 788,156	$	$ 65,599	$ 219,871	$ 285,470	$ 1,073,626
Personal Property	43,370	17,384	1,463,057	1,523,811	98,857	470	186,428	285,755	1,809,566
Public Utility Property	2,415	....	663,566	665,981	2,927	....	211,122	214,049	880,030
Total	$ 45,785	$ 217,424	$ 2,714,739	$ 2,977,948	$ 101,784	$ 66,069	$ 617,421	$ 785,274	$ 3,768,222

	Taxes Levied
Class I	$ 147,569
Class II	283,493
Class III	2,714,739
Class IV	617,421
TOTAL	$ 3,763,222

Table No. B
RECAPITULATION LOGAN COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,632,500	$ 21,034,050	$ 35,666,550	$	$ 3,999,600	$ 6,900,850	$ 10,900,450	$ 46,567,000
Personal Property	6,903,800	1,492,950	68,093,400	76,490,150	13,601,450	32,000	6,530,300	20,163,750	96,653,900
Public Utility Property	392,600	....	26,186,300	26,578,900	507,700	....	7,369,900	7,877,600	34,456,500
Total	$ 7,296,400	$ 16,125,450	$115,313,750	$138,735,600	$ 14,109,150	$ 4,031,600	$ 20,801,050	$ 38,941,800	$177,677,400

	Assessed Valuation
Class I	$ 21,405,550
Class II	20,157,050
Class III	115,313,750
Class IV	20,801,050
Total Taxable Property	177,677,400
Total H. S. Exemption	4,349,000
Total County Assessed Valuations	$182,026,400

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 182	$ 806	$ 11,531	$ 12,519	$ 352	$ 201	$ 2,080	$ 2,633	$ 15,152
County Current	$ 10,434	$ 46,119	$ 659,594	$ 716,147	$ 20,176	$ 11,530	$ 118,982	$ 150,688	$ 866,835
Total County	$ 10,434	$ 46,119	$ 659,594	$ 716,147	$ 20,176	$ 11,530	$ 118,982	$ 150,688	$ 866,835
School Current	$ 33,491	$ 148,032	$ 2,117,161	$ 2,298,684	$ 64,762	$ 37,011	$ 381,907	$ 483,680	$ 2,782,364
School Bonds	4,677	20,673	295,665	321,015	9,045	5,169	53,334	67,548	388,563
Total Schools	$ 38,168	$ 168,705	$ 2,412,826	$ 2,619,699	$ 73,807	$ 42,180	$ 435,241	$ 551,228	$ 3,170,927
Municipal Current	$	$	$	$	$ 17,636	$ 10,079	$ 104,006	$ 131,721	$ 131,721
Total Municipal	$	$	$	$	$ 17,636	$ 10,079	$ 104,006	$ 131,721	$ 131,721
GRAND TOTAL	$ 48,784	$ 215,630	$ 3,083,951	$ 3,348,365	$ 111,971	$ 63,990	$ 660,309	$ 886,270	$ 4,184,635
Total Average Rate of Levy on Each $100	67	1.34	2.67	2.41	79	1.59	3.17	2.15	2.36
FOR ALL PURPOSES									
Real Estate	$	$ 195,666	$ 562,535	$ 758,201	$	$ 63,482	$ 219,061	$ 282,543	$ 1,040,744
Personal Property	46,159	19,964	1,821,090	1,887,213	107,941	508	207,297	315,746	2,202,959
Public Utility Property	2,625	....	700,326	702,951	4,030	....	233,951	237,981	940,932
Total	$ 48,784	$ 215,630	$ 3,083,951	$ 3,348,365	$ 111,971	$ 63,990	$ 660,309	$ 836,270	$ 4,184,635

	Taxes Levied
Class I	$ 160,755
Class II	279,620
Class III	3,083,951
Class IV	660,309
TOTAL	$ 4,184,635

Table No. A
RECAPITULATION MARION COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 38,640,675	$ 28,278,500	$ 66,919,175	$	$ 45,485,525	$ 41,182,535	$ 86,668,060	$153,587,235
Personal Property	4,670,497	1,617,325	37,943,501	44,231,323	22,160,196	272,400	38,819,238	61,251,834	105,483,157
Public Utility Property	205,100	....	20,474,100	20,679,200	816,600	....	20,505,600	21,322,200	42,001,400
Total	$ 4,875,597	$ 40,258,000	$ 86,696,101	$131,829,698	$ 22,976,796	$ 45,757,925	$100,507,373	$169,242,094	$301,071,792

	Assessed Valuation
Class I	$ 27,852,393
Class II	86,015,925
Class III	86,696,101
Class IV	100,507,373
Total Taxable Property	301,071,792
Total H. S. Exemption	16,428,075
Total County Assessed Valuations	$317,499,867

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 122	$ 2,013	$ 8,670	$ 10,805	$ 575	$ 2,292	$ 10,050	$ 12,917	$ 23,722
County Current	$ 6,972	$ 115,138	$ 495,902	$ 618,012	$ 32,856	$ 130,868	$ 574,901	$ 738,625	$ 1,356,637
Total County	$ 6,972	$ 115,138	$ 495,902	$ 618,012	$ 32,856	$ 130,868	$ 574,901	$ 738,625	$ 1,356,637
School Current	$ 22,379	$ 369,568	$ 1,591,740	$ 1,983,687	$ 105,464	$ 420,055	$ 1,845,316	$ 2,370,835	$ 4,354,522
Total Schools	$ 22,379	$ 369,568	$ 1,591,740	$ 1,983,687	$ 105,464	$ 420,055	$ 1,845,316	$ 2,370,835	$ 4,354,522
Municipal Current	$	$	$	$	$ 28,721	$ 114,395	$ 502,538	$ 645,654	$ 645,654
Total Municipal	$	$	$	$	$ 28,721	$ 114,395	$ 502,538	$ 645,654	$ 645,654
GRAND TOTAL	$ 29,473	$ 486,719	$ 2,096,312	$ 2,612,504	$ 167,616	$ 667,610	$ 2,932,805	$ 3,768,031	$ 6,380,535
Total Average Rate of Levy on Each $100	.81	1.21	2.42	1.98	.73	1.46	2.92	2.23	2.12
FOR ALL PURPOSES:									
Real Estate	$	$ 467,166	$ 683,774	1,150,940	$	$ 663,634	$ 1,201,706	$ 1,865,340	$ 3,016,280
Personal Property	28,233	19,553	917,474	965,260	161,659	3,976	1,132,746	1,298,381	2,263,641
Public Utility Property	1,240	....	495,064	496,304	5,957	....	598,353	604,310	1,100,614
Total	$ 29,473	$ 486,719	$ 2,096,312	$ 2,612,504	$ 167,616	$ 667,610	$ 2,932,805	$ 3,768,031	$ 6,380,535

	Taxes Levied
Class I	$ 197,089
Class II	1,154,329
Class III	2,096,312
Class IV	2,932,805
TOTAL	$ 6,380,535

Table No. B

RECAPITULATION MARION COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 40,790,575	$ 29,667,800	$ 70,458,375	$	$ 46,394,850	$ 40,786,885	$ 87,181,735	$157,640,110
Personal Property	4,569,635	1,700,100	42,765,571	49,035,306	23,660,181	292,250	41,282,932	65,235,363	114,270,669
Public Utility Property	293,500	....	20,684,800	20,978,300	1,175,000	....	22,546,000	23,721,000	44,699,300
Total	$ 4,863,135	$ 42,490,675	$ 93,118,171	$140,471,981	$ 24,835,181	$ 46,687,100	$104,615,817	$176,138,098	$316,610,079

	Assessed Valuation
Class I	$ 29,698,316
Class II	89,177,775
Class III	93,118,171
Class IV	104,615,817
Total Taxable Property	316,610,079
Total H. S. Exemption	16,518,825
Total County Assessed Valuations	$333,128,904

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 122	$ 2,125	$ 9,312	$ 11,559	$ 621	$ 2,333	$ 10,461	$ 13,415	$ 24,974
County Current	$ 6,954	$ 121,523	$ 532,636	$ 661,113	$ 35,515	$ 133,525	$ 598,402	$ 767,442	$ 1,428,555
Total County	$ 6,954	$ 121,523	$ 532,636	$ 661,113	$ 35,515	$ 133,525	$ 598,402	$ 767,442	$ 1,428,555
School Current	$ 22,322	$ 390,064	$ 1,709,649	$ 2,122,035	$ 113,993	$ 428,588	$ 1,920,746	$ 2,463,327	$ 4,585,362
Total Schools	$ 22,322	$ 390,064	$ 1,709,649	$ 2,122,035	$ 113,993	$ 428,588	$ 1,920,746	$ 2,463,327	$ 4,585,362
Municipal Current	$	$	$	$	$ 31,043	$ 116,719	$ 523,080	$ 670,842	$ 670,842
Total Municipal	$	$	$	$	$ 31,043	$ 116,719	$ 523,080	$ 670,842	$ 670,842
GRAND TOTAL	$ 29,398	$ 513,712	$ 2,251,597	$ 2,794,707	$ 181,172	$ 681,165	$ 3,052,689	$ 3,915,026	$ 6,709,733
Total Average Rate of Levy on Each $100	.60	1.21	2.42	1.99	.73	1.46	2.92	2.22	2.12
FOR ALL PURPOSES:									
Real Estate	$	$ 493,158	$ 717,367	$ 1,210,525	$	$ 676,901	$ 1,190,161	$ 1,867,062	$ 3,077,587
Personal Property	27,624	20,554	1,034,072	1,082,250	172,601	4,264	1,204,636	1,381,501	2,463,751
Public Utility Property	1,774	....	500,158	501,932	8,571	....	657,892	666,463	1,168,395
Total	$ 29,398	$ 513,712	$ 2,251,597	$ 2,794,707	$ 181,172	$ 681,165	$ 3,052,689	$ 3,915,026	$ 6,709,733

	Taxes Levied
Class I	$ 210,570
Class II	1,194,877
Class III	2,251,597
Class IV	3,052,689
TOTAL	$ 6,709,733

Table No. A
RECAPITULATION MARSHALL COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 27,847,340	$ 40,278,260	$ 68,125,600	$	$ 18,467,020	$ 20,401,490	$ 38,868,510	$106,994,110
Personal Property	5,271,440	991,990	125,674,320	131,937,750	6,189,170	230,100	21,577,520	27,996,790	159,934,540
Public Utility Property	554,100	....	31,732,300	32,286,400	604,500	....	6,814,100	7,418,600	39,705,000
Total	$ 5,825,540	$ 28,839,330	$197,684,880	$232,349,750	$ 6,793,670	$ 18,697,120	$ 48,793,110	$ 74,283,900	$306,633,650

	Assessed Valuation
Class I	$ 12,619,210
Class II	47,536,450
Class III	197,684,880
Class IV	48,793,110
Total Taxable Property	306,633,650
Total H. S. Exemption	6,441,330
Total County Assessed Valuations	$313,074,980

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 146	$ 1,442	$ 19,769	$ 21,357	$ 171	$ 935	$ 4,882	$ 5,988	$ 27,345
County Current	$ 6,554	$ 64,888	$ 889,582	$ 961,024	$ 7,642	$ 42,068	$ 219,568	$ 269,278	$ 1,230,302
Total County	$ 6,554	$ 64,888	$ 889,582	$ 961,024	$ 7,642	$ 42,068	$ 219,568	$ 269,278	$ 1,230,302
School Current	$ 26,739	$ 264,746	$ 3,629,494	$ 3,920,979	$ 31,183	$ 171,640	$ 895,842	$ 1,098,665	$ 5,019,644
School Bonds	4,270	42,278	579,612	626,160	4,981	27,409	143,060	175,450	801,610
Total Schools	$ 31,009	$ 307,024	$ 4,209,106	$ 4,547,139	$ 36,164	$ 199,049	$ 1,038,902	$ 1,274,115	$ 5,821,254
Municipal Current	$	$	$	$	$ 8,197	$ 44,118	$ 217,589	$ 269,904	$ 269,904
Municipal Bonds	....	....	....	....	294	2,625	26,376	29,295	29,295
Total Municipal	$	$	$	$	$ 8,491	$ 46,743	$ 243,965	$ 299,199	$ 299,199
GRAND TOTAL	$ 37,709	$ 373,354	$ 5,118,457	$ 5,529,520	$ 52,468	$ 288,795	$ 1,507,317	$ 1,848,580	$ 7,378,100
Total Average Rate of Levy on Each $100	.65	1.30	2.59	2.38	.78	1.55	3.09	2.49	2.41
FOR ALL PURPOSES:									
Real Estate	$	$ 360,512	$ 1,042,885	$ 1,403,397	$	$ 285,241	$ 630,243	$ 915,484	$ 2,318,881
Personal Property	34,122	12,842	3,253,959	3,300,923	47,800	3,554	666,574	717,929	4,018,851
Public Utility Property	3,587	....	821,613	825,200	4,668	....	210,500	215,168	1,040,368
Total	$ 37,709	$ 373,354	$ 5,118,457	$ 5,529,520	$ 52,468	$ 288,795	$ 1,507,317	$ 1,848,580	$ 7,378,100

	Taxes Levied
Class I	$ 90,177
Class II	662,149
Class III	5,118,457
Class IV	1,507,317
TOTAL	$ 7,378,100

Table No. B

RECAPITULATION MARSHALL COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 28,887,410	$ 52,046,390	$ 80,933,800	$	$ 18,869,810	$ 18,985,330	$ 37,855,140	$118,788,940
Personal Property	4,717,580	825,970	140,714,880	146,258,430	6,399,980	244,350	25,916,670	32,561,000	178,819,430
Public Utility Property	674,400	....	31,633,800	32,308,200	884,600	....	6,364,900	7,249,500	39,557,700
Total	$ 5,391,980	$ 29,713,380	$224,395,070	$259,500,430	$ 7,284,580	$ 19,114,160	$ 51,266,900	$ 77,665,640	$337,166,070

	Assessed Valuation
Class I	$ 12,676,560
Class II	48,827,540
Class III	224,375,070
Class IV	51,266,900
Total Taxable Property	337,166,070
Total H. S. Exemption	7,028,970
Total County Assessed Valuations	$344,195,040

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 135	$ 1,486	$ 22,440	$ 24,061	$ 182	$ 955	$ 5,127	$ 6,264	$ 30,325
County Current	$ 5,931	$ 65,369	$ 987,338	$ 1,058,638	$ 8,012	$ 42,053	$ 225,573	$ 275,638	$ 1,334,276
Total County	$ 5,931	$ 65,369	$ 987,338	$ 1,058,638	$ 8,012	$ 42,053	$ 225,573	$ 275,638	$ 1,334,276
School Current	$ 24,749	$ 272,769	$ 4,119,893	$ 4,417,411	$ 33,435	$ 175,468	$ 941,260	$ 1,150,163	$ 5,567,574
School Bonds	3,570	39,340	594,198	637,108	4,823	25,307	135,755	165,885	802,993
Total Schools	$ 28,319	$ 312,109	$ 4,714,091	$ 5,054,519	$ 38,258	$ 200,775	$ 1,077,015	$ 1,316,048	$ 6,370,567
Municipal Current	$	$	$	$	$ 8,731	$ 45,180	$ 229,441	$ 283,352	$ 283,352
Municipal Bonds	....	....	....	....	375	2,605	26,892	29,872	29,872
Total Municipal	$	$	$	$	$ 9,106	$ 47,785	$ 256,333	$ 313,224	$ 313,224
GRAND TOTAL	$ 34,385	$ 378,964	$ 5,723,869	$ 6,137,218	$ 55,558	$ 291,568	$ 1,564,048	$ 1,911,174	$ 8,048,392
Total Average Rate of Levy on Each $100	.63	1.28	2.55	2.37	.76	1.53	3.05	2.46	2.39
FOR ALL PURPOSES:									
Real Estate	$	$ 368,430	$ 1,327,599	$ 1,696,029	$	$ 287,841	$ 579,204	$ 867,045	$ 2,563,074
Personal Property	30,084	10,534	3,589,355	3,629,973	48,812	3,727	790,664	843,203	4,473,176
Public Utility Property	4,301	....	806,915	811,216	6,746	....	194,180	200,926	1,012,142
Total	$ 34,385	$ 378,964	$ 5,723,869	$ 6,137,218	$ 55,558	$ 291,568	$ 1,564,048	$ 1,911,174	$ 8,048,392

	Taxes Levied
Class I	$ 89,943
Class II	670,532
Class III	5,723,869
Class IV	1,564,048
TOTAL	$ 8,048,392

Table No. A
RECAPITULATION MASON COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,737,500	$ 11,721,904	$ 26,459,404	$	$ 10,587,550	$ 5,090,100	$ 15,677,650	$ 42,137,054
Personal Property	2,538,200	792,500	38,155,000	41,485,700	2,966,500	217,300	4,664,250	7,848,050	49,333,750
Public Utility Property	252,500	....	26,352,300	26,604,800	385,400	....	2,604,400	2,989,800	29,574,600
Total	$ 2,790,700	$ 15,530,000	$ 76,229,204	$ 94,549,904	$ 3,331,900	$ 10,804,850	$ 12,358,750	$ 26,495,500	$121,045,404

	Assessed Valuation
Class I	$ 6,122,600
Class II	26,334,850
Class III	76,229,204
Class IV	12,358,750
Total Taxable Property	121,045,404
Total H. S. Exemption	3,535,100
Total County Assessed Valuations	$124,580,504

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 69	$ 777	$ 7,623	$ 8,469	$ 84	$ 541	$ 1,237	$ 1,862	$ 10,331
County Current	$ 3,991	$ 44,416	$ 436,031	$ 484,438	$ 4,764	$ 30,901	$ 70,692	$ 106,357	$ 590,795
Total County	$ 3,991	$ 44,416	$ 436,031	$ 484,438	$ 4,764	$ 30,901	$ 70,692	$ 106,357	$ 590,795
School Current	$ 12,809	$ 142,565	$ 1,399,568	$ 1,554,942	$ 15,293	$ 99,188	$ 226,906	$ 341,387	$ 1,896,329
School Bonds	53	590	5,793	6,436	64	411	939	1,414	7,850
Total Schools	$ 12,862	$ 143,155	$ 1,405,361	$ 1,561,378	$ 15,357	$ 99,599	$ 227,845	$ 342,801	$ 1,904,179
Municipal Current	$	$	$	$	$ 3,656	$ 24,453	$ 54,984	$ 83,073	$ 83,073
Municipal Bonds	....	....	....	....	509	2,560	6,831	9,900	9,900
Total Municipal	$	$	$	$	$ 4,165	$ 27,013	$ 61,795	$ 92,973	$ 92,973
GRAND TOTAL	$ 16,922	$ 188,348	$ 1,849,015	$ 2,054,285	$ 24,370	$ 158,054	$ 381,569	$ 543,993	$ 2,598,278
Total Average Rate of Levy on Each $100	.61	1.21	2.43	2.17	.73	1.46	2.93	2.05	2.15
FOR ALL PURPOSES:									
Real Estate	$	$ 178,736	$ 284,327	$ 463,063	$	$ 154,875	$ 148,916	$ 303,791	$ 766,854
Personal Property	15,391	9,612	925,487	950,490	21,698	3,179	136,458	161,335	1,111,825
Public Utility Property	1,531	....	639,201	640,732	2,672	....	76,195	78,867	719,599
Total	$ 16,922	$ 188,348	$ 1,849,015	$ 2,054,285	$ 24,370	$ 158,054	$ 381,569	$ 543,993	$ 2,598,278

	Taxes Levied
Class I	$ 41,292
Class II	346,402
Class III	1,849,015
Class IV	381,569
TOTAL	$ 2,598,278

Table No. B

RECAPITULATION MASON COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 15,226,700	$ 11,316,500	$ 26,543,200	$	$ 10,797,100	$ 5,226,850	$ 16,023,950	$ 42,567,150
Personal Property	2,442,700	841,500	42,433,350	45,717,550	3,584,600	224,550	5,075,750	8,884,900	54,602,450
Public Utility Property	325,500	....	28,923,900	29,249,400	493,000	....	2,701,700	3,194,700	32,444,100
Total	$ 2,788,200	$ 16,068,200	$ 82,673,750	$101,510,150	$ 4,077,600	$ 11,021,650	$ 13,004,300	$ 28,103,550	$129,613,700

	Assessed Valuation
Class I	$ 6,845,800
Class II	27,089,850
Class III	82,673,750
Class IV	13,004,300
Total Taxable Property	129,613,700
Total H. S. Exemption	3,814,500
Total County Assessed Valuations	$133,428,200

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 69	$ 803	$ 8,266	$ 9,138	$ 101	$ 551	$ 1,301	$ 1,953	$ 11,091
County Current	$ 3,957	$ 45,957	$ 472,895	$ 522,809	$ 5,830	$ 31,523	$ 74,385	$ 111,738	$ 634,547
Total County	$ 3,957	$ 45,957	$ 472,895	$ 522,809	$ 5,830	$ 31,523	$ 74,385	$ 111,738	$ 634,547
School Current	$ 12,706	$ 147,506	$ 1,517,890	$ 1,678,102	$ 18,714	$ 101,178	$ 238,758	$ 358,650	$ 2,036,752
School Bonds	49	543	5,624	6,216	70	374	884	1,328	7,544
Total Schools	$ 12,755	$ 148,049	$ 1,523,514	$ 1,684,318	$ 18,784	$ 101,552	$ 239,642	$ 359,978	$ 2,044,296
Municipal Current	$	$	$	$	$ 4,520	$ 25,122	$ 58,393	$ 88,035	$ 88,035
Municipal Bonds	....	....	....	....	582	2,432	6,628	9,642	9,642
Total Municipal	$	$	$	$	$ 5,102	$ 27,554	$ 65,021	$ 97,677	$ 97,677
GRAND TOTAL	$ 16,781	$ 194,809	$ 2,004,675	$ 2,216,265	$ 29,817	$ 161,180	$ 380,349	$ 571,346	$ 2,787,611
Total Average Rate of Levy on Each $100	.61	1.21	2.42	2.18	.73	1.46	2.92	2.03	2.15
FOR ALL PURPOSES:									
Real Estate	$	$ 184,608	$ 274,403	459,011	$	$ 157,896	$ 152,875	$ 310,771	$ 769,782
Personal Property	14,808	10,201	1,028,925	1,053,934	26,211	3,284	148,455	177,950	1,231,884
Public Utility Property	1,973	....	701,347	703,320	3,606	....	79,019	82,625	785,945
Total	$ 16,781	$ 194,809	$ 2,004,675	$ 2,216,265	$ 29,817	$ 161,180	$ 380,349	$ 571,346	$ 2,787,611

	Taxes Levied
Class I	$ 46,598
Class II	355,989
Class III	2,004,675
Class IV	380,349
TOTAL	$ 2,787,611

Table No. A
RECAPITULATION MERCER COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 39,091,220	$ 19,943,120	$ 59,034,340	$	$ 33,735,490	$ 32,041,720	$ 65,777,210	$124,811,550
Personal Property	3,767,740	4,821,900	27,961,810	36,551,450	21,475,560	188,350	21,521,830	43,185,740	79,737,190
Public Utility Property	158,100	....	27,426,000	27,584,100	702,600	....	28,317,000	29,019,600	56,603,700
Total	$ 3,925,840	$ 43,913,120	$ 75,330,930	$123,169,890	$ 22,178,160	$ 33,923,840	$ 81,880,550	$137,982,550	$261,152,440

	Assessed Valuation
Class I	$ 26,104,000
Class II	77,836,960
Class III	75,330,930
Class IV	81,880,550
Total Taxable Property	261,152,440
Total H. S. Exemption	10,995,870
Total County Assessed Valuations	$272,148,310

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 98	$ 2,196	$ 7,534	$ 9,828	$ 554	$ 1,696	$ 8,187	$ 10,437	$ 20,265
County Current	$ 5,457	$ 122,079	$ 418,840	$ 546,376	$ 30,828	$ 94,308	$ 455,256	$ 580,392	$ 1,126,768
County Bonds	157	3,513	12,053	15,723	886	2,714	13,102	16,702	32,425
Total County	$ 5,614	$ 125,592	$ 430,893	$ 562,099	$ 31,714	$ 97,022	$ 468,358	$ 597,094	$ 1,159,193
School Current	$ 18,020	$ 403,122	$ 1,383,076	$ 1,804,218	$ 101,798	$ 311,423	$ 1,503,328	$ 1,916,549	$ 3,720,767
Total Schools	$ 18,020	$ 403,122	$ 1,383,076	$ 1,804,218	$ 101,798	$ 311,423	$ 1,503,328	$ 1,916,549	$ 3,720,767
Municipal Current	$	$	$	$	$ 25,649	$ 79,206	$ 381,991	$ 486,846	$ 486,846
Municipal Bonds	....	....	....	....	2,075	5,602	27,411	35,088	35,088
Total Municipal	$	$	$	$	$ 27,724	$ 84,808	$ 409,402	$ 521,934	$ 521,934
GRAND TOTAL	$ 23,732	$ 530,910	$ 1,821,503	$ 2,376,145	$ 161,790	$ 494,949	$ 2,389,275	$ 3,046,014	$ 5,422,159
Total Average Rate of Levy on Each $100	.61	1.21	2.42	1.93	.73	1.46	2.92	2.21	2.08
FOR ALL PURPOSES:									
Real Estate	$	$ 472,613	$ 482,225	$ 954,838	$	$ 492,200	$ 934,977	$ 1,427,177	$ 2,382,015
Personal Property	22,776	58,297	676,117	757,190	156,665	2,749	628,009	787,423	1,544,613
Public Utility Property	956	....	663,161	664,117	5,125	....	826,289	831,414	1,495,531
Total	$ 23,732	$ 530,910	$ 1,821,503	$ 2,376,145	$ 161,790	$ 494,949	$ 2,389,275	$ 3,046,014	$ 5,422,159

	Taxes Levied
Class I	$ 185,522
Class II	1,025,859
Class III	1,821,503
Class IV	2,389,275
TOTAL	$ 5,422,159

Table No. B
RECAPITULATION MERCER COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 43,510,810	$ 23,696,980	$ 67,207,790	$	$ 35,013,710	$ 33,637,060	$ 68,650,770	$135,858,560
Personal Property	4,602,790	5,528,150	31,191,670	41,322,610	23,357,790	260,300	23,741,780	47,359,870	88,682,480
Public Utility Property	184,200	....	28,040,900	28,225,100	871,100	....	30,199,600	31,070,700	59,295,800
Total	$ 4,786,990	$ 49,038,960	$ 82,929,550	$136,755,500	$ 24,228,890	$ 35,274,010	$ 87,578,440	$147,081,340	$283,836,840

	Assessed Valuation
Class I	$ 29,015,880
Class II	84,312,970
Class III	82,929,550
Class IV	87,578,440
Total Taxable Property	283,836,840
Total H. S. Exemption	11,837,160
Total County Assessed Valuations	$295,674,000

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 119	$ 2,451	$ 8,292	$ 10,862	$ 605	$ 1,764	$ 8,759	$ 11,128	$ 21,990
County Current	$ 6,659	$ 136,427	$ 461,420	$ 604,506	$ 33,702	$ 98,132	$ 487,287	$ 619,121	$ 1,223,627
County Bonds	187	3,825	12,936	16,948	945	2,751	13,661	17,357	34,305
Total County	$ 6,846	$ 140,252	$ 474,356	$ 621,454	$ 34,647	$ 100,883	$ 500,948	$ 636,478	$ 1,257,932
School Current	$ 21,971	$ 450,178	$ 1,522,588	$ 1,994,737	$ 111,211	$ 323,816	$ 1,607,941	$ 2,042,968	$ 4,037,705
Total Schools	$ 21,971	$ 450,178	$ 1,522,588	$ 1,994,737	$ 111,211	$ 323,816	$ 1,607,941	$ 2,042,968	$ 4,037,705
Municipal Current	$	$	$	$	$ 28,164	$ 82,485	$ 409,410	$ 520,059	$ 520,059
Municipal Bonds	....	....	....	....	2,123	5,701	28,483	36,307	36,307
Total Municipal	$	$	$	$	$ 30,287	$ 88,186	$ 437,893	$ 556,366	$ 556,366
GRAND TOTAL	$ 28,936	$ 592,881	$ 2,005,236	$ 2,627,053	$ 176,750	$ 514,649	$ 2,555,541	$ 3,246,940	$ 5,873,993
Total Average Rate of Levy on Each $100	.60	1.21	2.42	1.92	.73	1.46	2.92	2.21	2.07
FOR ALL PURPOSES:									
Real Estate	$	$ 526,045	$ 572,992	$ 1,099,037	$	$ 510,851	$ 981,530	$ 1,492,381	$ 2,591,418
Personal Property	27,823	66,836	754,215	848,874	170,395	3,798	692,786	866,979	1,715,853
Public Utility Property	1,113	....	678,029	679,142	6,355	....	881,225	887,580	1,566,722
Total	$ 28,936	$ 592,881	$ 2,005,236	$ 2,627,053	$ 176,750	$ 514,649	$ 2,555,541	$ 3,246,940	$ 5,873,993

	Taxes Levied
Class I	$ 205,686
Class II	1,107,530
Class III	2,005,236
Class IV	2,555,541
TOTAL	$ 5,873,993

Table No. A
RECAPITULATION MINERAL COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 32,635,363	$ 8,506,935	$ 41,142,298	$	$ 10,814,408	$ 7,188,285	$ 18,002,693	$ 59,144,991
Personal Property	2,141,402	1,310,309	24,503,983	27,955,694	4,482,478	405,006	9,781,512	14,668,996	42,624,690
Public Utility Property	45,400	....	8,509,300	8,554,700	103,400	....	3,752,200	3,855,600	12,410,300
Total	$ 2,186,802	$ 33,945,672	$ 41,520,218	$ 77,652,692	$ 4,585,878	$ 11,219,414	$ 20,721,997	$ 36,527,289	$114,179,981

	Assessed Valuation
Class I	$ 6,772,680
Class II	45,165,086
Class III	41,520,218
Class IV	20,721,997
Total Taxable Property	114,179,981
Total H. S. Exemption	5,148,231
Total County Assessed Valuations	$119,328,212

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 55	$ 1,697	$ 4,152	$ 5,904	$ 115	$ 561	$ 2,072	$ 2,748	$ 8,652
County Current	$ 3,127	$ 97,085	$ 237,496	$ 337,708	$ 6,558	$ 32,087	$ 118,531	$ 157,176	$ 494,884
Total County	$ 3,127	$ 97,085	$ 237,496	$ 337,708	$ 6,558	$ 32,087	$ 118,531	$ 157,176	$ 494,884
School Current	$ 10,037	$ 311,621	$ 762,311	$ 1,083,969	$ 21,048	$ 102,996	$ 380,458	$ 504,502	$ 1,588,471
School Bonds	2,099	65,176	159,437	226,712	4,402	21,541	79,573	105,516	332,228
Total Schools	$ 12,136	$ 376,797	$ 921,748	$ 1,310,681	$ 25,450	$ 124,537	$ 460,031	$ 610,018	$ 1,920,699
Municipal Current	$	$	$	$	$ 8,580	$ 40,514	$ 149,961	$ 199,055	$ 199,055
Total Municipal	$	$	$	$	$ 8,580	$ 40,514	$ 149,961	$ 199,055	$ 199,055
GRAND TOTAL	$ 15,318	$ 475,579	$ 1163,396	$ 1,654,293	$ 40,703	$ 197,699	$ 730,595	$ 988,997	$ 2,623,290
Total Average Rate of Levy on Each $100	.70	1.40	2.80	2.13	.89	1.76	3.53	2.65	2.30
FOR ALL PURPOSES:									
Real Estate	$	$ 457,222	$ 238,363	$ 695,585	$	$ 190,561	$ 254,156	$ 444,717	$ 1,140,302
Personal Property	15,000	18,357	686,602	719,959	39,792	7,138	345,141	392,071	1,112,030
Public Utility Property	318	....	238,431	238,749	911	....	131,298	132,209	370,958
Total	$ 15,318	$ 475,579	$ 1,163,396	$ 1,654,293	$ 40,703	$ 197,699	$ 730,595	$ 988,997	$ 2,623,290

	Taxes Levied
Class I	$ 56,021
Class II	673,278
Class III	1,163,396
Class IV	730,595
TOTAL	$ 2,623,290

Table No. B
RECAPITULATION MINERAL COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 33,675,314	$ 9,367,167	$ 43,042,481	$	$ 10,680,984	$ 7,448,778	$ 18,129,762	$ 61,172,243
Personal Property	1,761,404	1,043,185	20,550,542	23,355,131	2,886,705	310,808	7,524,172	10,721,685	34,076,816
Public Utility Property	59,600	....	8,832,800	8,892,400	146,400	....	4,038,600	4,185,000	13,077,400
Total	$ 1,821,004	$ 34,718,499	$ 38,750,509	$ 75,290,012	$ 3,033,105	$ 10,991,792	$ 19,011,550	$ 33,036,447	$108,326,459

	Assessed Valuation
Class I	$ 4,854,109
Class II	45,710,291
Class III	38,750,509
Class IV	19,011,550
Total Taxable Property	108,326,459
Total H. S. Exemption	5,454,535
Total County Assessed Valuations	$113,780,994

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 46	$ 1,736	$ 3,875	$ 5,857	$ 75	$ 548	$ 1,900	$ 2,523	$ 8,180
County Current	$ 2,605	$ 99,296	$ 221,654	$ 323,555	$ 4,336	$ 31,437	$ 108,747	$ 144,520	$ 468,075
Total County	$ 2,605	$ 99,296	$ 221,654	$ 323,555	$ 4,336	$ 31,437	$ 108,747	$ 144,520	$ 468,075
School Current	$ 8,358	$ 318,716	$ 711,459	$ 1,038,533	$ 13,924	$ 100,906	$ 349,054	$ 463,884	$ 1,502,417
School Bonds	1,891	72,144	161,046	235,081	3,151	22,842	79,012	105,005	340,086
Total Schools	$ 10,249	$ 390,860	$ 872,505	$ 1,273,614	$ 17,075	$ 123,748	$ 428,066	$ 568,889	$ 1,842,503
Municipal Current	$	$	$	$	$ 3,791	$ 27,479	$ 95,057	$ 126,327	$ 126,327
Municipal Bonds	....	....	....	....	1,879	12,195	42,247	56,321	56,321
Total Municipal	$	$	$	$	$ 5,670	$ 39,674	$ 137,304	$ 182,648	$ 182,648
GRAND TOTAL	$ 12,900	$ 491,892	$ 1,098,034	$ 1,602,826	$ 27,156	$ 195,407	$ 676,017	$ 898,580	$ 2,501,406
Total Average Rate of Levy on Each $100	.71	1.42	2.83	2.13	.90	1.78	3.56	2.72	2.31
FOR ALL PURPOSES:									
Real Estate	$	$ 477,112	$ 265,428	$ 742,540	$	$ 189,893	$ 265,590	$ 455,483	$ 1,198,023
Personal Property	12,478	14,780	582,320	609,578	25,854	5,514	267,768	299,136	908,714
Public Utility Property	422	....	250,286	250,708	1,302	....	142,659	143,961	394,669
Total	$ 12,900	$ 491,892	$ 1,098,034	$ 1,602,826	$ 27,156	$ 195,407	$ 676,017	$ 898,580	$ 2,501,406

	Taxes Levied
Class I	$ 40,056
Class II	687,299
Class III	1,098,034
Class IV	676,017
TOTAL	$ 2,501,406

Table No. A

RECAPITULATION MINGO COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,179,050	$ 14,213,350	$ 22,392,400	$	$ 5,103,200	$ 6,994,850	$ 12,098,050	$ 34,490,450
Personal Property	1,010,200	1,902,350	26,749,750	29,662,300	6,381,900	163,850	6,806,650	13,352,400	34,014,700
Public Utility Property	204,500	....	32,711,900	32,916,400	222,600	....	8,854,600	9,077,200	41,993,600
Total	$ 1,214,700	$ 10,081,400	$ 73,675,000	$ 84,971,100	$ 6,604,590	$ 5,267,050	$ 22,656,100	$ 34,527,650	$119,498,750

	Assessed Valuation
Class I	$ 7,819,200
Class II	15,348,450
Class III	73,675,000
Class IV	22,656,100
Total Taxable Property	119,498,750
Total H. S. Exemption	2,577,300
Total County Assessed Valuations	$122,076,050

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 31	$ 504	$ 7,368	$ 7,903	$ 164	$ 266	$ 2,267	$ 2,697	$ 10,600
County Current	$ 1,686	$ 27,986	$ 409,044	$ 438,716	$ 9,167	$ 14,621	$ 125,788	$ 149,576	$ 588,292
County Bonds	51	847	12,377	13,275	278	442	3,805	4,525	17,800
Total County	$ 1,737	$ 28,833	$ 421,421	$ 451,991	$ 9,445	$ 15,063	$ 129,593	$ 154,101	$ 606,092
School Current	$ 5,393	$ 89,523	$ 1,308,468	$ 1,403,384	$ 29,324	$ 46,770	$ 402,373	$ 478,467	$ 1,881,851
School Bonds	995	16,513	241,359	258,867	5,409	8,627	74,220	88,256	347,123
Permanent Improvement	182	3,024	44,205	47,411	991	1,581	13,595	16,187	63,578
Total Schools	$ 6,570	$ 109,060	$ 1,594,032	$ 1,709,662	$ 35,724	$ 56,978	$ 490,188	$ 582,890	$ 2,292,552
Municipal Current	$	$	$	$	$ 8,777	$ 13,590	$ 116,731	$ 139,098	$ 139,098
Municipal Bonds	....	....	....	....	2,614	3,773	32,642	39,029	39,029
Total Municipal	$	$	$	$	$ 11,391	$ 17,363	$ 149,373	$ 178,127	$ 178,127
GRAND TOTAL	$ 8,338	$ 138,397	$ 2,022,821	$ 2,169,556	$ 56,724	$ 89,670	$ 771,421	$ 917,815	$ 3,087,371
Total Average Rate of Levy on Each $100	.69	1.37	2.75	2.55	.86	1.70	3.40	2.66	2.58
FOR ALL PURPOSES:									
Real Estate	$	$ 112,282	$ 390,242	$ 502,524	$	$ 86,946	$ 238,480	$ 325,426	$ 827,950
Personal Property	6,934	26,115	734,441	767,490	54,831	2,724	232,121	289,676	1,057,166
Public Utility Property	1,404	....	898,138	899,542	1,893	....	300,820	302,713	1,202,255
Total	$ 8,338	$ 138,397	$ 2,022,821	$ 2,169,556	$ 56,724	$ 89,670	$ 771,421	$ 917,815	$ 3,087,371

	Taxes Levied
Class I	$ 65,216
Class II	228,067
Class III	2,022,821
Class IV	741,324
TOTAL	$ 3,057,428

Table No. 8

RECAPITULATION MINGO COUNTY

ASSESSED VALUATION 1977.

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,767,150	$ 14,523,650	$ 23,290,800	$	$ 5,276,500	$ 7,078,000	$ 12,354,500	$ 35,645,300
Personal Property	1,916,750	2,410,500	30,625,800	34,953,050	6,464,350	190,650	6,947,000	13,602,000	48,555,050
Public Utility Property	252,100	....	34,665,600	34,917,700	310,200	....	9,476,200	9,786,400	44,704,100
Total	$ 2,168,850	$ 11,177,650	$ 79,815,050	$ 93,161,550	$ 6,774,550	$ 5,467,150	$ 23,501,200	$ 35,742,900	$128,904,450

	Assessed Valuation
Class I	$ 8,943,400
Class II	16,644,500
Class III	79,815,050
Class IV	23,501,200
Total Taxable Property	128,904,450
Total H. S. Exemption	2,738,000
Total County Assessed Valuations	$131,642,450

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 54	$ 559	$ 7,982	$ 8,595	$ 170	$ 273	$ 2,350	$ 2,793	$ 11,388
County Current	$ 3,021	$ 31,141	$ 444,729	$ 478,891	$ 9,437	$ 15,232	$ 130,949	$ 155,618	$ 634,509
County Bonds	80	827	11,813	12,720	251	403	3,478	4,132	16,852
Total County	$ 3,101	$ 31,968	$ 456,542	$ 491,611	$ 9,688	$ 15,635	$ 134,427	$ 159,750	$ 651,361
School Current	$ 9,630	$ 99,258	$ 1,417,515	$ 1,526,403	$ 30,079	$ 48,549	$ 417,381	$ 496,009	$ 2,022,412
School Bonds	1,598	16,476	235,295	253,369	4,992	8,059	69,281	82,332	335,701
Permanent Improvement	326	3,353	47,889	51,568	1,017	1,640	14,102	16,759	68,327
Total Schools	$ 11,554	$ 119,087	$ 1,700,699	$ 1,831,340	$ 36,088	$ 58,248	$ 500,764	$ 595,100	$ 2,426,440
Municipal Current	$	$	$	$	$ 9,084	$ 14,235	$ 122,236	$ 145,555	$ 145,555
Municipal Bonds	....	....	....	....	2,586	3,779	32,794	39,159	39,159
Total Municipal	$	$	$	$	$ 11,670	$ 18,014	$ 155,030	$ 184,714	$ 184,714
GRAND TOTAL	$ 14,709	$ 151,614	$ 2,165,223	$ 2,331,546	$ 57,616	$ 92,170	$ 792,571	$ 942,357	$ 3,273,903
Total Average Rate of Levy on Each $100	.68	1.36	2.71	2.50	.85	1.69	3.37	2.64	2.54
FOR ALL PURPOSES:									
Real Estate	$	$ 118,918	$ 393,998	$ 512,916	$	$ 89,040	$ 239,034	$ 328,074	$ 840,990
Personal Property	12,999	32,696	830,817	876,512	54,997	3,130	234,809	292,936	1,169,448
Public Utility Property	1,710	....	940,408	942,118	2,619	....	318,728	321,347	1,263,465
Total	$ 14,709	$ 151,614	$ 2,165,223	$ 2,331,546	$ 57,616	$ 92,170	$ 792,571	$ 942,357	$ 3,273,903

	Taxes Levied
Class I	$ 72,325
Class II	243,784
Class III	2,165,223
Class IV	792,571
TOTAL	$ 3,273,903

Table No. A
RECAPITULATION MONONGALIA COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 37,750,760	$ 63,081,470	$100,832,230	$	$ 38,248,545	$ 38,687,560	$ 76,936,105	$177,768,335
Personal Property	5,840,795	4,572,430	35,796,340	46,209,565	14,711,375	396,770	22,727,345	37,835,490	84,045,055
Public Utility Property	520,200	....	44,740,200	45,260,400	586,300	....	9,097,300	9,683,600	54,944,000
Total	$ 6,360,995	$ 42,323,190	$143,618,010	$192,302,195	$ 15,297,675	$ 38,645,315	$ 70,512,205	$124,455,195	$318,757,390

	Assessed Valuation
Class I	$ 21,658,670
Class II	80,968,505
Class III	143,618,010
Class IV	70,512,205
Total Taxable Property	318,757,390
Total H. S. Exemption	11,487,090
Total County Assessed Valuations	$328,244,480

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 159	$ 2,116	$ 14,362	$ 16,637	$ 383	$ 1,933	$ 7,052	$ 9,368	$ 26,005
County Current	$ 9,096	$ 121,044	$ 821,495	$ 951,635	$ 21,876	$ 110,526	$ 403,331	$ 535,733	$ 1,487,368
Total County	$ 9,096	$ 121,044	$ 821,495	$ 951,635	$ 21,876	$ 110,526	$ 403,331	$ 535,733	$ 1,487,368
School Current	$ 29,197	$ 388,527	$ 2,636,826	$ 3,054,550	$ 70,216	$ 354,764	$ 1,294,604	$ 1,719,584	$ 4,774,134
Total Schools	$ 29,197	$ 388,527	$ 2,636,826	$ 3,054,550	$ 70,216	$ 354,764	$ 1,294,604	$ 1,719,584	$ 4,774,134
Municipal Current	$	$	$	$	$ 13,918	$ 73,744	$ 268,217	$ 355,879	$ 355,879
Municipal Bonds	....	....	....	....	5,203	22,868	84,342	112,413	112,413
Total Municipal	$	$	$	$	$ 19,121	$ 96,612	$ 352,559	$ 468,292	$ 468,292
GRAND TOTAL	$ 38,452	$ 511,687	$ 3,472,683	$ 4,022,822	$ 111,596	$ 563,835	$ 2,057,546	$ 2,732,977	$ 6,755,799
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.09	.73	1.46	2.92	2.20	2.13
FOR ALL PURPOSES:									
Real Estate	$	$ 456,407	$ 1,525,310	$ 1,981,717	$	$ 558,046	$ 1,128,902	$ 1,686,948	$ 3,668,665
Personal Property	35,307	55,280	865,555	956,142	107,318	5,789	663,184	776,291	1,732,433
Public Utility Property	3,145	....	1,081,818	1,084,963	4,278	....	265,460	269,738	1,354,701
Total	$ 38,452	$ 511,687	$ 3,472,683	$ 4,022,822	$ 111,596	$ 563,835	$ 2,057,546	$ 2,732,977	$ 6,755,799

	Taxes Levied
Class I	$ 150,048
Class II	1,075,522
Class III	3,472,683
Class IV	2,057,546
TOTAL	$ 6,755,799

Table No. B

RECAPITULATION MONONGALIA COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 42,190,820	$ 64,678,080	$106,868,900	$	$ 39,505,825	$ 41,159,495	$ 80,665,320	$187,534,220
Personal Property	4,665,705	4,483,375	51,937,280	61,086,360	17,809,770	394,350	26,727,000	44,931,120	106,017,480
Public Utility Property	689,500	....	45,998,200	46,687,700	878,100	....	9,415,400	10,293,500	56,981,200
Total	$ 5,355,205	$ 46,674,195	$162,613,560	$214,642,960	$ 18,687,870	$ 39,900,175	$ 77,301,895	$135,889,940	$350,532,900

	Assessed Valuation
Class I	$ 24,043,075
Class II	86,574,370
Class III	162,613,560
Class IV	77,301,895
Total Taxable Property	350,532,900
Total H. S. Exemption	10,982,325
Total County Assessed Valuations	$361,515,225

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 134	$ 2,334	$ 16,261	$ 18,729	$ 466	$ 1,995	$ 7,730	$ 10,191	$ 28,920
County Current	$ 7,658	$ 133,488	$ 930,150	$ 1,071,296	$ 26,724	$ 114,115	$ 442,166	$ 583,005	$ 1,654,301
Total County	$ 7,658	$ 133,488	$ 930,150	$ 1,071,296	$ 26,724	$ 114,115	$ 442,166	$ 583,005	$ 1,654,301
School Current	$ 24,580	$ 428,469	$ 2,985,585	$ 3,438,634	$ 85,778	$ 366,283	$ 1,419,263	$ 1,871,324	$ 5,309,958
School Bonds	3,465	60,396	420,844	484,705	12,092	51,630	200,058	263,780	748,485
Total Schools	$ 28,045	$ 488,865	$ 3,406,429	$ 3,923,339	$ 97,870	$ 417,913	$ 1,619,321	$ 2,135,104	$ 6,058,443
Municipal Current	$	$	$	$	$ 17,508	$ 77,663	$ 301,990	$ 397,161	$ 397,161
Municipal Bonds	....	....	....	....	5,852	22,088	84,520	112,460	112,460
Total Municipal	$	$	$	$	$ 23,360	$ 99,751	$ 386,510	$ 509,621	$ 509,621
GRAND TOTAL	$ 35,837	$ 624,387	$ 4,352,840	$ 5,013,364	$ 148,420	$ 633,774	$ 2,455,727	$ 3,237,921	$ 8,251,285
Total Average Rate of Levy on Each $100	.67	1.34	2.68	2.34	.79	1.59	3.18	2.38	2.35
FOR ALL PURPOSES:									
Real Estate	$	$ 564,682	$ 1,731,303	$ 2,295,985	$	$ 627,510	$ 1,307,555	$ 1,935,065	$ 4,231,050
Personal Property	31,223	60,005	1,390,257	1,481,485	141,446	6,264	849,065	996,775	2,478,260
Public Utility Property	4,614	....	1,231,280	1,235,894	6,974	....	299,107	306,081	1,541,975
Total	$ 35,837	$ 624,687	$ 4,352,840	$ 5,013,364	$ 148,420	$ 633,774	$ 2,455,727	$ 3,237,921	$ 8,251,285

	Taxes Levied
Class I	$ 184,257
Class II	1,258,461
Class III	4,352,840
Class IV	2,455,727
TOTAL	$ 8,251,285

Table No. A
RECAPITULATION MONROE COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 15,014,250	$ 2,572,850	$ 17,587,100	$	$ 1,680,150	$ 1,268,400	$ 2,948,550	$ 20,535,650
Personal Property	3,330,700	365,000	4,089,550	7,785,250	1,400,600	59,200	1,092,200	2,552,000	10,337,250
Public Utility Property	46,600	....	9,893,300	9,939,900	94,500	....	1,057,300	1,151,800	11,091,700
Total	$ 3,377,300	$ 15,379,250	$ 16,555,700	$ 35,312,250	$ 1,495,100	$ 1,739,350	$ 3,417,900	$ 6,652,350	$ 41,964,600

	Assessed Valuation
Class I	$ 4,872,400
Class II	17,118,600
Class III	16,555,700
Class IV	3,417,900
Total Taxable Property	41,964,600
Total H. S. Exemption	2,034,550
Total County Assessed Valuations	$ 43,999,150

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 84	$ 769	$ 1,655	$ 2,508	$ 36	$ 85	$ 340	$ 461	$ 2,969
County Current	$ 4,830	$ 43,985	$ 94,699	$ 143,514	$ 2,137	$ 4,975	$ 19,551	$ 26,663	$ 170,177
Total County	$ 4,830	$ 43,985	$ 94,699	$ 143,514	$ 2,137	$ 4,975	$ 19,551	$ 26,663	$ 170,177
School Current	$ 12,675	$ 115,437	$ 248,534	$ 376,646	$ 5,611	$ 13,056	$ 51,310	$ 69,977	$ 446,623
Permanent Improvement	507	4,613	9,933	15,053	225	522	2,051	2,798	17,851
Total Schools	$ 13,182	$ 120,050	$ 258,467	$ 391,699	$ 5,836	$ 13,578	$ 53,361	$ 72,775	$ 464,474
Municipal Current	$	$	$	$	$ 1,892	$ 4,567	$ 19,348	$ 25,807	$ 25,807
Total Municipal	$	$	$	$	$ 1,892	$ 4,567	$ 19,348	$ 25,807	$ 25,807
GRAND TOTAL	$ 18,096	$ 164,804	$ 354,821	$ 537,721	$ 9,901	$ 23,205	$ 92,600	$ 125,706	$ 663,427
Total Average Rate of Levy on Each $100	.54	1.07	2.14	1.52	.66	1.33	2.70	1.89	1.58
FOR ALL PURPOSES:									
Real Estate	$	$ 160,893	$ 55,141	$ 216,034	$	$ 22,419	$ 34,086	$ 56,505	$ 272,539
Personal Property	17,846	3,911	87,647	109,404	9,270	786	29,227	39,283	148,687
Public Utility Property	250	....	212,033	212,283	631	....	29,287	29,918	242,201
Total	$ 18,096	$ 164,804	$ 354,821	$ 537,721	$ 9,901	$ 23,205	$ 92,600	$ 125,706	$ 663,427

	Taxes Levied
Class I	$ 27,997
Class II	188,009
Class III	354,821
Class IV	92,600
TOTAL	$ 663,427

Table No. B
RECAPITULATION MONROE COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 18,099,400	$ 3,771,900	$ 21,871,300	$	$ 1,829,100	$ 1,281,250	$ 3,110,350	$ 24,981,650
Personal Property	3,388,350	392,900	4,536,850	8,318,100	1,322,500	58,900	2,901,400	4,282,800	12,600,900
Public Utility Property	57,800	....	9,616,800	9,673,800	131,800	....	1,079,800	1,211,600	10,885,400
Total	$ 3,446,150	$ 18,492,300	$ 17,924,750	$ 39,863,200	$ 1,454,300	$ 1,888,000	$ 5,262,450	$ 8,604,750	$ 48,467,950

	Assessed Valuation
Class I	$ 4,900,450
Class II	20,380,300
Class III	17,924,750
Class IV	5,262,450
Total Taxable Property	48,467,950
Total H. S. Exemption	2,657,450
Total County Assessed Valuations	$ 51,125,400

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 86	$ 924	$ 1,792	$ 2,802	$ 36	$ 94	$ 526	$ 656	$ 3,458
County Current	$ 4,928	$ 52,888	$ 102,530	$ 160,346	$ 2,079	$ 5,399	$ 30,100	$ 37,578	$ 197,924
Total County	$ 4,928	$ 52,888	$ 102,530	$ 160,346	$ 2,079	$ 5,399	$ 30,100	$ 37,578	$ 197,924
School Current	$ 12,934	$ 138,803	$ 269,086	$ 420,823	$ 5,458	$ 14,172	$ 79,000	$ 98,630	$ 519,453
Permanent Improvement	517	5,548	10,755	16,820	219	567	3,158	3,944	20,764
Total Schools	$ 13,451	$ 144,351	$ 279,841	$ 437,643	$ 5,677	$ 14,739	$ 82,158	$ 102,574	$ 540,217
Municipal Current	$	$	$	$	$ 1,842	$ 4,979	$ 32,309	$ 39,130	$ 39,130
Total Municipal	$	$	$	$	$ 1,842	$ 4,979	$ 32,309	$ 39,130	$ 39,130
GRAND TOTAL	$ 18,465	$ 198,163	$ 384,163	$ 600,791	$ 9,634	$ 25,211	$ 145,093	$ 179,938	$ 780,729
Total Average Rate of Levy on Each $100	.54	1.07	2.14	1.51	.66	1.34	2.76	2.09	1.61
FOR ALL PURPOSES									
Real Estate	$	$ 193,953	$ 80,839	$ 274,792	$	$ 24,424	$ 34,360	$ 58,784	$ 333,576
Personal Property	18,155	4,210	97,234	119,599	8,753	787	80,906	90,446	210,045
Public Utility Property	310	....	206,090	206,400	881	....	29,827	30,708	237,108
Total	$ 18,465	$ 198,163	$ 384,163	$ 600,791	$ 9,634	$ 25,211	$ 145,093	$ 179,938	$ 780,729

	Taxes Levied
Class I	$ 28,099
Class II	223,374
Class III	384,163
Class IV	145,093
TOTAL	$ 780,729

Table No. A
RECAPITULATION MORGAN COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 17,670,440	$ 8,630,050	$ 26,300,490	$	$ 1,826,120	$ 2,047,720	$ 3,873,840	$ 30,174,330
Personal Property	764,200	546,170	6,167,910	7,478,280	1,099,600	32,600	1,686,970	2,819,170	10,297,450
Public Utility Property	9,400	....	6,837,100	6,846,500	38,700	....	838,500	877,200	7,723,700
Total	$ 773,600	$ 18,216,610	$ 21,635,060	$ 40,625,270	$ 1,138,300	$ 1,858,720	$ 4,573,190	$ 7,570,210	$ 48,195,480

	Assessed Valuation
Class I	$ 1,911,900
Class II	20,075,330
Class III	21,635,060
Class IV	4,573,190
Total Taxable Property	48,195,480
Total H. S. Exemption	2,053,460
Total County Assessed Valuations	$ 50,248,940

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 19	$ 911	$ 2,164	$ 3,094	$ 28	$ 93	$ 457	$ 578	$ 3,672
County Current	$ 1,106	$ 52,100	$ 123,753	$ 176,959	$ 1,628	$ 5,316	$ 26,159	$ 33,103	$ 210,062
Total County	$ 1,106	$ 52,100	$ 123,753	$ 176,959	$ 1,628	$ 5,316	$ 26,159	$ 33,103	$ 210,062
School Current	$ 3,323	$ 156,481	$ 371,690	$ 531,494	$ 4,889	$ 15,967	$ 78,568	$ 99,424	$ 630,918
School Bonds	937	44,120	104,799	149,856	1,378	4,501	22,152	28,031	177,887
Total Schools	$ 4,260	$ 200,601	$ 476,489	$ 681,350	$ 6,267	$ 20,468	$ 100,720	$ 127,455	$ 808,805
Municipal Current	$	$	$	$	$ 1,424	$ 4,647	$ 22,866	$ 28,937	$ 28,937
Total Municipal	$	$	$	$	$ 1,424	$ 4,647	$ 22,866	$ 28,937	$ 28,937
GRAND TOTAL	$ 5,385	$ 253,612	$ 602,406	$ 861,403	$ 9,347	$ 30,524	$ 150,202	$ 190,073	$ 1,051,478
Total Average Rate of Levy on Each $100	.70	1.39	2.78	2.12	.82	1.64	3.28	2.51	2.18
FOR ALL PURPOSES:									
Real Estate	$	$ 246,008	$ 240,295	$ 486,303	$	$ 29,989	$ 67,255	$ 97,244	$ 583,547
Personal Property	5,320	7,604	171,739	184,663	9,029	535	55,407	64,971	249,634
Public Utility Property	65	....	190,372	190,437	318	....	27,540	27,858	218,295
Total	$ 5,385	$ 253,612	$ 602,406	$ 861,403	$ 9,347	$ 30,524	$ 150,202	$ 190,073	$ 1,051,478

	Taxes Levied
Class I	$ 14,732
Class II	284,136
Class III	602,406
Class IV	150,202
TOTAL	$ 1,051,476

Table No. B

RECAPITULATION MORGAN COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 18,370,100	$ 8,940,720	$ 27,310,820	$	$ 1,783,450	$ 2,052,350	$ 3,835,800	$ 31,146,620
Personal Property	760,360	527,770	6,814,745	8,102,875	1,220,090	30,900	1,876,010	3,127,000	11,229,875
Public Utility Property	10,800	....	6,941,800	6,952,600	54,400	....	868,700	923,100	7,875,700
Total	$ 771,160	$ 18,897,870	$ 22,697,265	$ 42,366,295	$ 1,274,490	$ 1,814,350	$ 4,797,060	$ 7,885,900	$ 50,252,195

	Assessed Valuation
Class I	$ 2,045,650
Class II	20,712,220
Class III	22,697,265
Class IV	4,797,060
Total Taxable Property	50,252,195
Total H. S. Exemption	2,343,350
Total County Assessed Valuations	$ 52,595,545

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 19	$ 945	$ 2,270	$ 3,234	$ 31	$ 91	$ 480	$ 602	$ 3,836
County Current	$ 1,103	$ 54,048	$ 129,828	$ 184,979	$ 1,882	$ 5,189	$ 27,439	$ 34,450	$ 219,429
Total County	$ 1,103	$ 54,048	$ 129,828	$ 184,979	$ 1,822	$ 5,189	$ 27,439	$ 34,450	$ 219,429
School Current	$ 3,312	$ 162,333	$ 389,939	$ 555,584	$ 5,474	$ 15,585	$ 82,413	$ 103,472	$ 659,056
School Bonds	931	45,619	109,582	156,132	1,538	4,380	23,160	29,078	185,210
Total Schools	$ 4,243	$ 207,952	$ 499,521	$ 711,716	$ 7,012	$ 19,965	$ 105,573	$ 132,550	$ 844,266
Municipal Current	$	$	$	$	$ 1,594	$ 4,535	$ 23,985	$ 30,114	$ 30,114
Total Municipal	$	$	$	$	$ 1,594	$ 4,535	$ 23,985	$ 30,114	$ 30,114
GRAND TOTAL	$ 5,365	$ 262,945	$ 631,619	$ 899,929	$ 10,459	$ 29,780	$ 157,477	$ 197,716	$ 1,097,645
Total Average Rate of Levy on Each $100	.70	1.39	2.78	2.12	.82	1.64	3.28	2.51	2.18
FOR ALL PURPOSES:									
Real Estate	$	$ 255,602	$ 248,802	$ 504,404	$	$ 29,273	$ 67,374	$ 96,647	$ 601,051
Personal Property	5,290	7,343	189,641	202,274	10,013	507	61,585	72,105	274,379
Public Utility Property	75	....	193,176	193,251	446	....	28,518	28,964	222,215
Total	$ 5,365	$ 262,945	$ 631,619	$ 899,929	$ 10,459	$ 29,780	$ 157,477	$ 197,716	$ 1,097,645

	Taxes Levied
Class I	$ 15,824
Class II	292,725
Class III	631,619
Class IV	157,477
TOTAL	$ 1,097,645

Table No. A
RECAPITULATION McDOWELL COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 7,286,100	$ 21,054,020	$ 28,340,120	$	$ 6,172,440	$ 6,907,080	$ 13,079,500	$ 41,419,620
Personal Property	1,358,390	2,526,750	66,518,610	70,403,750	10,456,090	183,800	16,862,710	27,502,600	97,906,350
Public Utility Property	420,300	....	40,235,700	40,656,000	405,800	....	8,715,500	9,121,300	49,777,300
Total	$ 1,778,690	$ 9,812,850	$127,808,330	$139,399,870	$ 10,861,890	$ 6,356,240	$ 32,485,270	$ 49,703,400	$189,103,270

	Assessed Valuation
Class I	$ 12,640,580
Class II	16,169,090
Class III	127,808,330
Class IV	32,485,270
Total Taxable Property	189,103,270
Total H. S. Exemption	2,973,430
Total County Assessed Valuations	$192,076,700

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 44	$ 490	$ 12,780	$ 13,314	$ 273	$ 319	$ 3,250	$ 3,842	$ 17,156
County Current	$ 2,544	$ 28,065	$ 731,064	$ 761,673	$ 15,531	$ 18,178	$ 185,815	$ 219,524	$ 981,197
Total County	$ 2,544	$ 28,065	$ 731,064	$ 761,673	$ 15,531	$ 18,178	$ 185,815	$ 219,524	$ 981,197
School Current	$ 8,165	$ 90,082	$ 2,346,561	$ 2,444,808	$ 49,856	$ 58,349	$ 596,429	$ 704,634	$ 3,149,442
School Bonds	1,508	16,643	433,526	451,677	9,211	10,782	110,191	130,184	581,861
Total Schools	$ 9,673	$ 106,725	$ 2,780,087	$ 2,896,485	$ 59,067	$ 69,131	$ 706,620	$ 834,818	$ 3,731,303
Municipal Current	$	$	$	$	$ 16,452	$ 18,703	$ 182,161	$ 217,316	$ 217,316
Municipal Bonds	....	....	....	....	1,339	1,469	10,753	13,561	13,561
Total Municipal	$	$	$	$	$ 17,791	$ 20,172	$ 192,914	$ 230,877	$ 230,877
GRAND TOTAL	$ 12,261	$ 135,280	$ 3,523,931	$ 3,671,472	$ 92,662	$ 107,800	$ 1,088,599	$ 1,289,061	$ 4,960,533
Total Average Rate of Levy on Each $100	.69	1.38	2.76	2.63	.85	1.70	3.35	2.59	2.62
FOR ALL PURPOSES:									
Real Estate	$	$ 100,446	$ 580,501	$ 680,947	$	$ 104,774	$ 235,323	$ 340,097	$ 1,021,044
Personal Property	9,364	34,834	1,834,051	1,878,249	89,242	3,026	560,488	652,756	2,531,005
Public Utility Property	2,897	....	1,109,379	1,112,276	3,420	....	292,788	296,208	1,408,484
Total	$ 12,261	$ 135,280	$ 3,523,931	$ 3,671,472	$ 92,662	$ 107,800	$ 1,088,599	$ 1,289,061	$ 4,960,533

	Taxes Levied
Class I	$ 104,923
Class II	243,080
Class III	3,523,931
Class IV	1,088,599
TOTAL	$ 4,960,533

Table No. 8

RECAPITULATION McDOWELL COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 7,586,470	$ 21,350,170	$ 28,936,640	$	$ 6,249,760	$ 7,157,150	$ 13,406,910	$ 42,343,550
Personal Property	2,766,820	3,140,050	84,409,160	90,316,030	11,543,380	228,800	18,094,830	29,867,010	120,183,040
Public Utility Property	466,800	....	42,788,000	43,254,800	502,700	....	9,312,300	9,815,000	53,069,800
Total	$ 3,233,620	$ 10,726,520	$148,547,330	$162,507,470	$ 12,046,080	$ 6,478,560	$ 34,564,280	$ 53,088,920	$215,596,390

	Assessed Valuation
Class I	$ 15,279,700
Class II	17,205,080
Class III	148,547,330
Class IV	34,564,280
Total Taxable Property	215,596,390
Total H. S. Exemption	3,165,380
Total County Assessed Valuations	$218,761,770

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 81	$ 536	$ 14,855	$ 15,472	$ 300	$ 325	$ 3,456	$ 4,081	$ 19,553
County Current	$ 4,624	$ 30,678	$ 849,691	$ 884,993	$ 17,228	$ 18,529	$ 197,708	$ 223,465	$ 1,118,458
Total County	$ 4,624	$ 30,678	$ 849,691	$ 884,993	$ 17,228	$ 18,529	$ 197,708	$ 223,465	$ 1,118,458
School Current	$ 14,842	$ 98,470	$ 2,727,329	$ 2,840,641	$ 55,291	$ 59,473	$ 634,600	$ 749,364	$ 3,590,005
School Bonds	2,406	15,961	442,076	460,443	8,963	9,639	102,863	121,465	581,906
Total Schools	$ 17,248	$ 114,431	$ 3,169,405	$ 3,301,084	$ 64,254	$ 69,112	$ 737,463	$ 870,829	$ 4,171,913
Municipal Current	$	$	$	$	$ 18,326	$ 19,229	$ 194,944	$ 232,499	$ 232,499
Municipal Bonds	....	....	....	....	1,228	1,285	9,676	12,189	12,189
Total Municipal	$	$	$	$	$ 19,554	$ 20,514	$ 204,620	$ 244,688	$ 244,688
GRAND TOTAL	$ 21,953	$ 145,645	$ 4,033,951	$ 4,201,549	$ 101,336	$ 108,480	$ 1,143,247	$ 1,353,063	$ 5,554,612
Total Average Rate of Levy on Each $100	.66	1.36	2.72	2.59	.84	1.67	1.76	2.55	2.58
FOR ALL PURPOSES:									
Real Estate	$	$ 103,009	$ 579,785	$ 682,794	$	$ 104,775	$ 240,720	$ 345,495	$ 1,028,289
Personal Property	18,784	42,636	2,292,215	2,353,635	97,168	3,705	594,062	694,935	3,048,570
Public Utility Property	3,169	....	1,161,951	1,165,120	4,168	....	308,465	312,633	1,477,753
Total	$ 21,953	$ 145,645	$ 4,033,951	$ 4,201,549	$ 101,336	$ 108,480	$ 1,143,247	$ 1,353,063	$ 5,554,612

	Taxes Levied
Class I	$ 123,289
Class II	254,125
Class III	4,033,951
Class IV	1,143,247
TOTAL	$ 5,554,612

Table No. A
RECAPITULATION NICHOLAS COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,975,100	$ 18,200,800	$ 33,175,900	$	$ 6,350,050	$ 5,268,650	$ 11,618,700	$ 44,794,600
Personal Property	1,632,100	1,595,300	40,355,950	43,583,350	3,423,050	437,000	6,096,800	9,956,850	53,540,200
Public Utility Property	115,800	....	11,359,700	11,475,500	189,400	....	1,930,300	2,119,700	13,595,200
Total	$ 1,747,900	$ 16,570,400	$ 69,916,450	$ 88,234,750	$ 3,612,450	$ 6,787,050	$ 13,295,750	$ 23,695,250	$111,930,000

	Assessed Valuation
Class I	$ 5,360,350
Class II	23,357,450
Class III	69,916,450
Class IV	13,295,750
Total Taxable Property	111,930,000
Total H. S. Exemption	3,321,650
Total County Assessed Valuations	$115,251,650

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 44	$ 829	$ 6,992	$ 7,865	$ 91	$ 339	$ 1,329	$ 1,759	$ 9,624
County Current	$ 2,499	$ 47,391	$ 399,922	$ 449,812	$ 5,166	$ 19,411	$ 76,052	$ 100,629	$ 550,441
Total County	$ 2,499	$ 47,391	$ 399,922	$ 449,812	$ 5,166	$ 19,411	$ 76,052	$ 100,629	$ 550,441
School Current	$ 5,759	$ 109,199	$ 921,499	$ 1,036,457	$ 11,903	$ 44,727	$ 175,237	$ 231,867	$ 1,268,324
School Bonds	2,306	43,713	368,879	414,898	4,765	17,904	70,149	92,818	507,716
Total Schools	$ 8,065	$ 152,912	$ 1,290,378	$ 1,451,355	$ 16,668	$ 62,631	$ 245,388	$ 324,685	$ 1,776,040
Municipal Current	$	$	$	$	$ 6,347	$ 23,924	$ 94,460	$ 124,731	$ 124,731
Municipal Bonds	....	....	....	....	227	816	2,808	3,851	3,851
Total Municipal	$	$	$	$	$ 6,574	$ 24,740	$ 97,268	$ 128,582	$ 128,582
GRAND TOTAL	$ 10,608	$ 201,132	$ 1,697,292	$ 1,909,032	$ 28,499	$ 107,121	$ 420,035	$ 555,655	$ 2,464,687
Total Average Rate of Levy on Each $100	.61	1.21	2.43	2.16	.79	1.58	3.16	2.35	2.20
FOR ALL PURPOSES:									
Real Estate	$	$ 181,768	$ 441,843	$ 623,611	$	$ 100,220	$ 166,286	$ 266,506	$ 890,117
Personal Property	9,905	19,364	979,681	1,008,950	26,998	6,901	192,756	226,655	1,235,605
Public Utility Property	703	....	275,768	276,471	1,501	....	60,993	62,494	338,965
Total	$ 10,608	$ 201,132	$ 1,697,292	$ 1,909,032	$ 28,499	$ 107,121	$ 420,035	$ 555,655	$ 2,464,687

	Taxes Levied
Class I	$ 39,107
Class II	308,253
Class III	1,697,292
Class IV	420,035
TOTAL	$ 2,464,687

Table No. B
RECAPITULATION NICHOLAS COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 16,340,700	$ 20,081,450	$ 36,422,150	$	$ 6,833,400	$ 5,669,000	$ 12,502,400	$ 48,924,550
Personal Property	1,596,600	1,787,050	45,426,050	48,809,700	3,995,950	470,000	6,976,950	11,442,900	60,252,600
Public Utility Property	164,100	....	12,176,900	12,341,000	299,100	....	2,044,300	2,343,400	14,684,400
Total	$ 1,760,700	$ 18,127,750	$ 77,684,400	$ 97,572,850	$ 4,295,050	$ 7,303,400	$ 14,690,250	$ 26,288,700	$123,861,550

	Assessed Valuation
Class I	$ 6,055,750
Class II	25,431,150
Class III	77,684,400
Class IV	14,690,250
Total Taxable Property	123,861,550
Total H. S. Exemption	3,681,800
Total County Assessed Valuations	$127,543,350

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 44	$ 907	$ 7,769	$ 8,720	$ 108	$ 364	$ 1,469	$ 1,941	$ 10,661
County Current	$ 2,518	$ 51,845	$ 444,355	$ 498,718	$ 6,142	$ 20,888	$ 84,028	$ 111,058	$ 609,776
Total County	$ 2,518	$ 51,845	$ 444,355	$ 498,718	$ 6,142	$ 20,888	$ 84,028	$ 111,058	$ 609,776
School Current	$ 5,802	$ 119,462	$ 1,023,880	$ 1,149,144	$ 14,152	$ 48,129	$ 193,618	$ 255,899	$ 1,405,043
School Bonds	2,201	45,319	388,422	435,942	5,369	18,259	73,451	97,079	533,021
Total Schools	$ 8,003	$ 164,781	$ 1,412,302	$ 1,585,086	$ 19,521	$ 66,388	$ 267,069	$ 352,978	$ 1,938,064
Municipal Current	$	$	$	$	$ 6,247	$ 21,043	$ 87,874	$ 115,164	$ 115,164
Municipal Bonds	....	....	....	....	223	783	2,753	3,759	3,759
Total Municipal	$	$	$	$	$ 6,470	$ 21,826	$ 90,627	$ 118,923	$ 118,923
GRAND TOTAL	$ 10,565	$ 217,533	$ 1,864,426	$ 2,092,524	$ 32,241	$ 109,466	$ 443,193	$ 584,900	$ 2,677,424
Total Average Rate of Levy on Each $100	.60	1.20	2.40	2.14	.75	1.50	3.02	2.22	2.16
FOR ALL PURPOSES:									
Real Estate	$	$ 196,088	$ 481,955	$ 678,043	$	$ 102,385	$ 169,820	$ 272,205	$ 950,248
Personal Property	9,580	21,445	1,090,225	1,121,250	29,920	7,081	211,518	248,519	1,369,769
Public Utility Property	985	....	292,246	293,231	2,321	....	61,855	64,176	357,407
Total	$ 10,565	$ 217,533	$ 1,864,426	$ 2,092,524	$ 32,241	$ 109,466	$ 443,193	$ 584,900	$ 2,677,424

	Taxes Levied
Class I	$ 42,806
Class II	326,999
Class III	1,864,426
Class IV	443,193
TOTAL	$ 2,677,424

Table No. A

RECAPITULATION OHIO COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,749,177	$ 6,159,518	$ 20,908,695	$	$ 59,706,516	$ 58,613,890	$118,320,406	$139,229,101
Personal Property	1,557,725	1,036,900	11,478,650	14,073,275	64,513,511	255,650	76,498,834	141,267,995	155,341,270
Public Utility Property	199,500	....	4,823,000	5,022,500	758,300	....	15,910,600	16,668,900	21,691,400
Total	$ 1,757,225	$ 15,786,077	$ 22,461,168	$ 40,004,470	$ 65,271,811	$ 59,962,166	$151,023,324	$276,257,301	$316,261,771

	Assessed Valuation
Class I	$ 67,029,036
Class II	75,748,243
Class III	22,461,168
Class IV	151,023,324
Total Taxable Property	316,261,771
Total H. S. Exemption	12,978,436
Total County Assessed Valuations	$329,240,207

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 44	$ 789	$ 2,246	$ 3,079	$ 1,633	$ 2,997	$ 15,103	$ 19,733	$ 22,812
County Current	$ 2,140	$ 38,454	$ 109,431	$ 150,025	$ 79,501	$ 146,070	$ 735,784	$ 961,355	$ 1,111,380
County Bonds	211	3,789	10,781	14,781	7,833	14,391	72,492	94,716	109,497
Public Improvement	162	2,905	8,266	11,333	6,004	11,032	55,577	72,613	83,946
Total County	$ 2,513	$ 45,148	$ 128,478	$ 176,139	$ 93,338	$ 171,493	$ 863,853	$ 1,128,684	$ 1,304,823
School Current	$ 8,066	$ 144,916	$ 412,387	$ 565,369	$ 299,597	$ 550,453	$ 2,772,789	$ 3,622,839	$ 4,188,208
School Bonds	2,351	42,244	120,212	164,807	87,334	160,458	808,275	1,056,067	1,220,874
Total Schools	$ 10,417	$ 187,160	$ 532,599	$ 730,176	$ 386,931	$ 710,911	$ 3,581,064	$ 4,678,906	$ 5,409,082
Municipal Current	$	$	$	$	$ 62,288	$ 119,831	$ 583,922	$ 766,041	$ 766,041
Municipal Bonds	....	....	....	....	19,301	30,075	171,195	220,571	220,571
Total Municipal	$	$	$	$	$ 81,589	$ 149,906	$ 755,117	$ 986,612	$ 986,612
GRAND TOTAL	$ 12,974	$ 233,097	$ 663,323	$ 909,394	$ 563,491	$ 1,035,307	$ 5,215,137	$ 6,813,935	$ 7,723,329
Total Average Rate of Levy on Each $100	.74	1.48	2.95	2.27	.86	1.73	3.45	2.47	2.44
FOR ALL PURPOSES:									
Real Estate	$	$ 217,786	$ 181,903	$ 399,689	$	$ 1,030,893	$ 2,024,054	$ 3,054,947	$ 3,454,636
Personal Property	11,501	15,311	338,987	365,799	556,945	4,414	2,641,658	3,203,017	3,568,816
Public Utility Property	1,473	....	142,433	143,906	6,546	....	549,425	555,971	699,877
Total	$ 12,974	$ 233,097	$ 663,323	$ 909,394	$ 563,491	$ 1,035,307	$ 5,215,137	$ 6,813,935	$ 7,723,329

	Taxes Levied
Class I	$ 576,465
Class II	1,268,404
Class III	663,323
Class IV	5,215,137
TOTAL	$ 7,723,329

Table No. B

RECAPITULATION OHIO COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 15,560,530	$ 7,844,938	$ 23,405,468	$	$ 60,895,085	$ 61,423,844	$122,318,929	$145,724,397
Personal Property	1,804,440	1,129,200	12,221,908	15,155,548	68,215,134	293,000	80,955,980	149,464,114	164,619,662
Public Utility Property	272,400	....	5,051,800	5,324,200	1,125,000	....	17,533,800	18,658,800	23,983,000
Total	$ 2,076,840	$ 16,689,730	$ 25,118,646	$ 43,885,216	$ 69,340,134	$ 61,188,085	$159,913,624	$290,441,843	$334,327,059

	Assessed Valuation
Class I	$ 71,416,974
Class II	77,877,815
Class III	25,118,646
Class IV	159,913,624
Total Taxable Property	334,327,059
Total H. S. Exemption	13,745,931
Total County Assessed Valuations	$348,072,990

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 52	$ 834	$ 2,512	$ 3,398	$ 1,732	$ 3,059	$ 15,991	$ 20,782	$ 24,180
County Current	$ 2,530	$ 40,656	$ 122,378	$ 165,564	$ 84,457	$ 149,055	$ 779,100	$ 1,012,612	$ 1,178,176
Library	249	4,006	12,057	16,312	8,322	14,685	76,759	99,766	116,078
Public Improvement	191	3,071	9,244	12,506	6,378	11,259	58,848	76,485	88,991
Total County	$ 2,970	$ 47,733	$ 143,679	$ 194,382	$ 99,157	$ 174,999	$ 914,707	$ 1,188,863	$ 1,383,245
School Current	$ 9,533	$ 153,212	$ 461,178	$ 623,923	$ 318,272	$ 561,706	$ 2,936,014	$ 3,815,992	$ 4,439,915
School Bonds	2,745	44,127	132,827	179,699	91,668	161,783	845,623	1,099,074	1,278,773
Total Schools	$ 12,278	$ 197,339	$ 594,005	$ 803,622	$ 409,940	$ 723,489	$ 3,781,637	$ 4,915,066	$ 5,718,688
Municipal Current	$	$	$	$	$ 66,835	$ 123,360	$ 624,431	$ 814,626	$ 814,626
Municipal Bonds	....	....	....	....	19,840	29,608	175,137	224,585	224,585
Total Municipal	$	$	$	$	$ 86,675	$ 152,968	$ 799,568	$ 1,039,211	$ 1,039,211
GRAND TOTAL	$ 15,300	$ 245,906	$ 740,196	$ 1,001,402	$ 597,504	$ 1,054,515	$ 5,511,903	$ 7,163,922	$ 8,165,324
Total Average Rate of Levy on Each $100	.74	1.47	2.95	2.28	.86	1.72	3.45	2.47	2.44
FOR ALL PURPOSES:									
Real Estate	$	$ 229,269	$ 231,175	$ 460,444	$	$ 1,049,466	$ 2,117,159	$ 3,166,625	$ 3,627,069
Personal Property	13,293	16,637	360,155	390,085	587,810	5,049	2,790,389	3,383,248	3,773,333
Public Utility Property	2,007	....	148,866	150,873	9,694	....	604,355	614,049	764,922
Total	$ 15,300	$ 245,906	$ 740,196	$ 1,001,402	$ 597,504	$ 1,054,515	$ 5,511,903	$ 7,163,922	$ 8,165,324

	Taxes Levied
Class I	$ 612,804
Class II	1,300,421
Class III	740,196
Class IV	5,511,903
TOTAL	$ 8,165,324

Table No. A

RECAPITULATION PENDLETON COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,527,640	$ 2,591,680	$ 11,119,320	$	$ 959,450	$ 956,620	$ 1,916,070	$ 13,035,390
Personal Property	4,205,440	388,790	5,174,410	9,768,640	1,247,640	14,980	1,173,160	2,435,780	12,204,420
Public Utility Property	81,500	....	8,347,200	8,428,700	49,400	....	282,200	331,600	8,760,300
Total	$ 4,286,940	$ 8,916,430	$ 16,113,290	$ 29,316,660	$ 1,297,040	$ 974,430	$ 2,411,980	$ 4,683,450	$ 34,000,110

	Assessed Valuation
Class I	$ 5,583,980
Class II	9,890,860
Class III	16,113,290
Class IV	2,411,980
Total Taxable Property	34,000,110
Total H. S. Exemption	1,321,600
Total County Assessed Valuations	$ 35,321,710

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 107	$ 446	$ 1,611	$ 2,164	$ 32	$ 49	$ 241	$ 322	$ 2,486
County Current	$ 6,130	$ 25,501	$ 92,168	$ 123,799	$ 1,855	$ 2,787	$ 13,797	$ 18,439	$ 142,238
Total County	$ 6,130	$ 25,501	$ 92,168	$ 123,799	$ 1,855	$ 2,787	$ 13,797	$ 18,439	$ 142,238
School Current	$ 17,710	$ 73,667	$ 266,256	$ 357,833	$ 5,358	$ 8,051	$ 39,856	$ 53,265	$ 410,898
Total Schools	$ 17,710	$ 73,667	$ 266,256	$ 357,833	$ 5,358	$ 8,051	$ 39,856	$ 53,265	$ 410,898
Municipal Current	$	$	$	$	$ 1,622	$ 2,435	$ 12,059	$ 16,116	$ 16,116
Total Municipal	$	$	$	$	$ 1,622	$ 2,435	$ 12,058	$ 16,116	$ 16,116
GRAND TOTAL	$ 23,947	$ 99,614	$ 360,035	$ 483,596	$ 8,867	$ 13,322	$ 65,953	$ 88,142	$ 571,738
Total Average Rate of Levy on Each $100	.56	1.12	2.23	1.65	.68	1.37	2.73	1.88	1.68
FOR ALL PURPOSES:									
Real Estate	$	$ 95,271	$ 57,908	$ 153,179	$	$ 13,118	$ 26,158	$ 39,276	$ 192,455
Personal Property	23,492	4,343	115,617	143,452	8,529	204	32,079	40,812	184,264
Public Utility Property	455	....	186,510	186,965	338	....	7,716	8,054	195,019
Total	$ 23,947	$ 99,814	$ 360,035	$ 483,596	$ 8,867	$ 13,322	$ 65,953	$ 88,142	$ 571,738

	Taxes Levied
Class I	$ 32,814
Class II	112,936
Class III	380,035
Class IV	65,953
TOTAL	$ 571,738

Table No. B

RECAPITULATION PENDLETON COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,938,320	$ 2,688,190	$ 11,626,510	$	$ 1,001,870	$ 945,530	$ 1,947,400	$ 13,573,910
Personal Property	4,263,070	407,460	5,755,670	10,426,200	1,414,730	16,540	1,235,420	2,666,690	13,092,890
Public Utility Property	112,400	....	8,367,000	8,479,400	87,500	....	315,700	403,200	8,882,600
Total	$ 4,375,470	$ 9,345,780	$ 16,810,860	$ 30,532,110	$ 1,502,230	$ 1,018,410	$ 2,496,650	$ 5,017,290	$ 35,549,400

	Assessed Valuation
Class I	$ 5,877,700
Class II	10,364,190
Class III	16,810,860
Class IV	2,496,650
Total Taxable Property	35,549,400
Total H. S. Exemption	1,369,770
Total County Assessed Valuations	$ 36,919,170

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 109	$ 467	$ 1,681	$ 2,257	$ 38	$ 51	$ 250	$ 339	$ 2,596
County Current	$ 6,257	$ 26,729	$ 96,158	$ 129,144	$ 2,148	$ 2,913	$ 14,281	$ 19,342	$ 148,486
Total County	$ 6,257	$ 26,729	$ 96,158	$ 129,144	$ 2,148	$ 2,913	$ 14,281	$ 19,342	$ 148,486
School Current	$ 10,042	$ 42,897	$ 154,324	$ 207,263	$ 3,448	$ 4,675	$ 22,919	$ 31,042	$ 238,305
Total Schools	$ 10,042	$ 42,897	$ 154,324	$ 207,263	$ 3,448	$ 4,675	$ 22,919	$ 31,042	$ 238,305
Municipal Current	$	$	$	$	$ 1,878	$ 2,545	$ 12,483	$ 16,906	$ 16,906
Total Municipal	$	$	$	$	$ 1,878	$ 2,545	$ 12,483	$ 16,906	$ 16,906
GRAND TOTAL	$ 16,408	$ 70,093	$ 252,163	$ 338,664	$ 7,512	$ 10,184	$ 49,933	$ 67,629	$ 406,293
Total Average Rate of Levy on Each $100	.38	.75	1.50	1.11	.50	1.00	2.00	1.35	1.14
FOR ALL PURPOSES:									
Real Estate	$	$ 67,037	$ 40,323	$ 107,360	$	$ 10,019	$ 18,911	$ 28,930	$ 136,290
Personal Property	15,986	3,056	86,335	105,377	7,074	165	24,708	31,947	137,324
Public Utility Property	422	....	125,505	125,927	438	....	6,314	6,752	132,679
Total	$ 16,408	$ 70,093	$ 252,163	$ 338,664	$ 7,512	$ 10,184	$ 49,933	$ 67,629	$ 406,293

	Taxes Levied
Class I	$ 23,920
Class II	80,277
Class III	252,163
Class IV	49,933
TOTAL	$ 406,293

Table No. A
RECAPITULATION PLEASANTS COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 4,989,060	$ 4,834,370	$ 9,823,430	$	$ 5,186,930	$ 2,773,840	$ 7,960,770	$ 17,784,200
Personal Property	156,070	138,810	9,832,040	10,126,920	1,417,840	199,950	4,383,505	6,001,295	16,128,215
Public Utility Property	180,200	....	14,076,800	14,257,000	228,200	....	1,087,000	1,315,200	15,572,200
Total	$ 336,270	$ 5,127,870	$ 28,743,210	$ 34,207,350	$ 1,646,040	$ 5,386,880	$ 8,244,345	$ 15,277,265	$ 49,484,615

	Assessed Valuation
Class I	$ 1,982,310
Class II	10,514,750
Class III	28,743,210
Class IV	8,244,345
Total Taxable Property	49,484,615
Total H. S. Exemption	1,620,945
Total County Assessed Valuations	$ 51,105,560

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 9	$ 256	$ 2,875	$ 3,140	$ 42	$ 269	$ 826	$ 1,137	$ 4,277
County Current	$ 481	$ 14,666	$ 164,411	$ 179,558	$ 2,353	$ 15,407	$ 47,157	$ 64,917	$ 244,475
Total County	$ 481	$ 14,666	$ 164,411	$ 179,558	$ 2,353	$ 15,407	$ 47,157	$ 64,917	$ 244,475
School Current	$ 1,543	$ 47,074	$ 527,725	$ 576,342	$ 7,555	$ 49,452	$ 151,367	$ 208,374	$ 784,716
School Bonds	374	11,404	127,850	139,628	1,831	11,980	36,670	50,481	190,109
Total Schools	$ 1,917	$ 58,478	$ 655,575	$ 715,970	$ 9,386	$ 61,432	$ 188,037	$ 258,855	$ 974,825
Municipal Current	$	$	$	$	$ 2,851	$ 16,926	$ 55,150	$ 74,927	$ 74,927
Total Municipal	$	$	$	$	$ 2,851	$ 16,926	$ 55,150	$ 74,927	$ 74,927
GRAND TOTAL	$ 2,407	$ 73,400	$ 822,861	$ 898,668	$ 14,632	$ 94,034	$ 291,170	$ 399,836	$ 1,298,504
Total Average Rate of Levy on Each $100	72	1.43	2.86	2.63	.89	1.75	3.53	2.62	2.62
FOR ALL PURPOSES:									
Real Estate	$	$ 71,413	$ 138,398	$ 209,811	$	$ 90,550	$ 97,829	$ 188,379	$ 398,190
Personal Property	1,117	1,987	281,472	284,576	12,613	3,484	155,183	171,280	455,856
Public Utility Property	1,290	....	402,991	404,281	2,019	....	38,158	40,177	444,458
Total	$ 2,407	$ 73,400	$ 822,861	$ 898,668	$ 14,632	$ 94,034	$ 291,170	$ 399,836	$ 1,298,504

	Taxes Levied
Class I	$ 17,039
Class II	167,434
Class III	822,861
Class IV	291,170
TOTAL	$ 1,298,504

Table No. B

RECAPITULATION PLEASANTS COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 5,085,350	$ 4,755,575	$ 9,840,925	$	$ 5,254,775	$ 2,802,910	$ 8,057,685	$ 17,898,610
Personal Property	119,900	180,475	20,369,185	20,669,560	1,418,230	149,400	3,873,245	5,440,875	26,110,435
Public Utility Property	323,400	....	17,486,400	17,809,800	329,600	....	1,152,500	1,482,100	19,291,900
Total	$ 443,300	$ 5,265,825	$ 42,611,160	$ 48,320,285	$ 1,747,830	$ 5,404,175	$ 7,828,655	$ 14,980,660	$ 63,300,945

	Assessed Valuation
Class I	$ 2,191,130
Class II	10,670,000
Class III	42,611,160
Class IV	7,828,655
Total Taxable Property	63,300,945
Total H. S. Exemption	1,713,465
Total County Assessed Valuations	$ 65,014,410

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 11	$ 263	$ 4,261	$ 4,535	$ 43	$ 270	$ 783	$ 1,096	$ 5,631
County Current	$ 634	$ 15,060	$ 243,736	$ 259,430	$ 2,500	$ 15,456	$ 44,780	$ 62,736	$ 322,166
Total County	$ 634	$ 15,060	$ 243,736	$ 259,430	$ 2,500	$ 15,456	$ 44,780	$ 62,736	$ 322,166
School Current	$ 2,035	$ 48,340	$ 782,340	$ 832,715	$ 8,023	$ 49,610	$ 143,735	$ 201,368	$ 1,034,083
School Bonds	375	8,910	144,197	153,482	1,479	9,145	26,492	37,116	190,598
Total Schools	$ 2,410	$ 57,250	$ 926,537	$ 986,197	$ 9,502	$ 53,755	$ 170,227	$ 238,484	$ 1,224,681
Municipal Current	$	$	$	$	$ 3,026	$ 16,949	$ 52,201	$ 72,176	$ 72,176
Total Municipal	$	$	$	$	$ 3,026	$ 16,949	$ 52,201	$ 72,176	$ 72,176
GRAND TOTAL	$ 3,055	$ 72,573	$ 1,174,534	$ 1,250,162	$ 15,071	$ 91,430	$ 267,991	$ 374,492	$ 1,624,654
Total Average Rate of Levy on Each $100	.69	1.38	2.76	2.59	.86	1.69	3.42	2.50	2.57
FOR ALL PURPOSES:									
Real Estate	$	$ 70,086	$ 131,083	$ 201,169	$	$ 88,907	$ 95,901	$ 184,808	$ 385,977
Personal Property	826	2,487	561,456	564,769	12,241	2,523	132,852	147,616	712,385
Public Utility Property	2,229	....	481,995	484,224	2,830	....	39,238	42,068	526,292
Total	$ 3,055	$ 72,573	$ 1,174,534	$ 1,250,162	$ 15,071	$ 91,430	$ 267,991	$ 374,492	$ 1,624,654

	Taxes Levied
Class I	$ 18,126
Class II	164,003
Class III	1,174,534
Class IV	267,991
TOTAL	$ 1,624,654

Table No. A

RECAPITULATION POCAHONTAS COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,947,740	$ 8,300,510	$ 22,248,250	$	$ 2,411,040	$ 1,782,200	$ 4,193,240	$ 26,441,490
Personal Property	2,555,500	207,100	6,155,550	8,918,150	2,202,250	68,300	2,106,675	4,377,225	13,295,375
Public Utility Property	82,500	....	8,471,300	8,553,800	41,700	....	836,800	878,500	9,438,300
Total	$ 2,638,000	$ 14,154,840	$ 22,927,360	$ 39,720,200	$ 2,243,950	$ 2,479,340	$ 4,725,675	$ 9,448,965	$ 49,169,165

	Assessed Valuation
Class I	$ 4,881,950
Class II	16,634,180
Class III	22,927,360
Class IV	4,725,675
Total Taxable Property	49,169,165
Total H. S. Exemption	2,356,380
Total County Assessed Valuations	$ 51,525,545

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 67	$ 707	$ 2,294	$ 3,068	$ 57	$ 124	$ 471	$ 652	$ 3,720
County Current	$ 3,772	$ 40,483	$ 131,144	$ 175,399	$ 3,208	$ 7,091	$ 27,031	$ 37,330	$ 212,729
Total County	$ 3,772	$ 40,483	$ 131,144	$ 175,399	$ 3,208	$ 7,091	$ 27,031	$ 37,330	$ 212,729
School Current	$ 6,054	$ 64,971	$ 210,473	$ 281,498	$ 5,149	$ 11,380	$ 43,382	$ 59,911	$ 341,409
School Bonds	2,638	28,310	91,709	122,657	2,245	4,959	18,903	26,107	148,764
Total Schools	$ 8,692	$ 93,281	$ 302,182	$ 404,155	$ 7,394	$ 16,339	$ 62,285	$ 86,018	$ 490,173
Municipal Current	$	$	$	$	$ 2,802	$ 6,086	$ 23,202	$ 32,090	$ 32,090
Total Municipal	$	$	$	$	$ 2,802	$ 6,086	$ 23,202	$ 32,090	$ 32,090
GRAND TOTAL	$ 12,531	$ 134,471	$ 435,620	$ 582,622	$ 13,461	$ 29,640	$ 112,989	$ 156,090	$ 738,712
Total Average Rate of Levy on Each $100	.48	.95	1.90	1.47	.60	1.20	2.39	1.65	1.50
FOR ALL PURPOSES:									
Real Estate	$	$ 132,504	$ 157,710	$ 290,214	$	$ 28,830	$ 42,619	$ 71,449	$ 361,663
Personal Property	12,139	1,967	116,955	131,061	13,214	810	50,393	64,417	195,478
Public Utility Property	392	....	160,955	161,347	247	....	19,977	20,224	181,571
Total	$ 12,531	$ 134,471	$ 435,620	$ 582,622	$ 13,461	$ 29,640	$ 112,989	$ 156,090	$ 738,712

	Taxes Levied
Class I	$ 25,992
Class II	164,111
Class III	435,620
Class IV	112,989
TOTAL	$ 738,712

Table No. B

RECAPITULATION POCAHONTAS COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,931,920	$ 8,103,560	$ 23,035,480	$	$ 2,376,170	$ 1,827,250	$ 4,203,420	$ 27,238,900
Personal Property	2,502,600	242,900	6,561,350	9,306,850	2,270,900	74,900	2,347,500	4,693,300	14,000,150
Public Utility Property	130,500	....	8,843,900	8,974,400	70,600	....	847,000	917,600	9,892,000
Total	$ 2,633,100	$ 15,174,820	$ 23,508,810	$ 41,318,730	$ 2,341,500	$ 2,451,070	$ 5,021,750	$ 9,814,320	$ 51,131,050

	Assessed Valuation
Class I	$ 4,974,600
Class II	17,625,890
Class III	23,508,810
Class IV	5,021,750
Total Taxable Property	53,782,160
Total H. S. Exemption	2,651,110
Total County Assessed Valuations	$ 53,782,160

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 66	$ 759	$ 2,351	$ 3,176	$ 58	$ 123	$ 502	$ 683	$ 3,859
County Current	$ 3,765	$ 43,400	$ 134,470	$ 181,635	$ 3,349	$ 7,010	$ 28,723	$ 39,082	$ 220,717
Total County	$ 3,765	$ 43,400	$ 134,470	$ 181,635	$ 3,349	$ 7,010	$ 28,723	$ 39,082	$ 220,717
School Current	$ 6,043	$ 69,652	$ 215,811	$ 291,506	$ 5,374	$ 11,251	$ 46,099	$ 62,724	$ 354,230
School Bonds	2,536	29,227	90,556	122,319	2,254	4,721	19,345	26,320	148,639
Total Schools	$ 8,579	$ 98,879	$ 306,367	$ 413,825	$ 7,628	$ 15.972	$ 65,444	$ 89,044	$ 502,869
Municipal Current	$	$	$	$	$ 2,924	$ 6,018	$ 24,662	$ 33,604	$ 33,604
Total Municipal	$	$	$	$	$ 2,924	$ 6,018	$ 24,662	$ 33,604	$ 33,604
GRAND TOTAL	$ 12,410	$ 143,038	$ 443,188	$ 598,636	$ 13,959	$ 29,123	$ 119,331	$ 162,413	$ 761,049
Total Average Rate of Levy on Each $100	.47	.94	1.89	1.45	.60	1.19	2.38	1.65	1.49
FOR ALL PURPOSES:									
Real Estate	$	$ 140,748	$ 152,768	$ 293,516	$	$ 28,238	$ 43,423	$ 71,661	$ 365,177
Personal Property	11,795	2,290	123,695	137,780	13,541	885	55,807	70,233	208,013
Public Utility Property	615	....	166,725	167,340	418	....	20,101	20,519	187,859
Total	$ 12,410	$ 143,038	$ 443,188	$ 598,636	$ 13,959	$ 29,123	$ 119,331	$ 162,413	$ 761,049

	Taxes Levied
Class I	$ 26,369
Class II	172,161
Class III	443,188
Class IV	119,331
TOTAL	$ 761,049

Table No. A

RECAPITULATION PRESTON COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 19,421,820	$ 16,867,640	$ 36,289,460	$	$ 7,074,530	$ 5,279,240	$ 12,353,770	$ 48,643,230
Personal Property	4,356,035	1,030,760	22,861,287	28,248,082	4,901,665	187,295	6,658,245	11,747,205	39,995,287
Public Utility Property	375,600	....	31,873,400	32,249,000	264,600	....	3,075,300	3,339,900	35,588,900
Total	$ 4,731,635	$ 20,452,580	$ 71,602,327	$ 96,786,542	$ 5,166,265	$ 7,261,825	$ 15,012,785	$ 27,440,875	$124,227,417

	Assessed Valuation
Class I	$ 9,897,900
Class II	27,714,405
Class III	71,602,327
Class IV	15,012,785
Total Taxable Property	124,227,417
Total H. S. Exemption	4,109,280
Total County Assessed Valuations	$128,336,697

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 118	$ 1,023	$ 7,160	$ 8,301	$ 127	$ 384	$ 1,500	$ 1,991	$ 10,292
County Current	$ 6,411	$ 55,426	$ 388,085	$ 449,922	$ 7,001	$ 19,677	$ 81,371	$ 108,049	$ 557,971
County Bonds	355	3,068	21,480	24,903	388	1,091	4,502	5,981	30,884
Total County	$ 6,766	$ 58,494	$ 409,565	$ 474,825	$ 7,389	$ 20,768	$ 85,873	$ 114,030	$ 588,855
School Current	$ 21,718	$ 187,755	$ 1,314,619	$ 1,524,092	$ 23,713	$ 66,684	$ 275,636	$ 366,013	$ 1,890,105
School Bonds	185	1,595	11,170	12,950	201	565	2,342	3,108	16,058
Total Schools	$ 21,903	$ 189,350	$ 1,325,789	$ 1,537,042	$ 23,914	$ 67,229	$ 277,978	$ 369,121	$ 1,906,163
Municipal Current	$	$	$	$	$ 7,915	$ 23,175	$ 93,623	$ 124,713	$ 124,713
Total Municipal	$	$	$	$	$ 7,915	$ 23,175	$ 93,623	$ 124,713	$ 124,713
GRAND TOTAL	$ 28,787	$ 248,867	$ 1,742,514	$ 2,020,168	$ 39,345	$ 111,536	$ 458,974	$ 609,855	$ 2,630,023
Total Average Rate of Levy on Each $100	.61	1.22	2.43	2.09	.76	1.54	3.06	2.22	2.12
FOR ALL PURPOSES:									
Real Estate	$	$ 236,325	$ 410,491	$ 646,816	$	$ 108,752	$ 161,898	$ 270,650	$ 917,486
Personal Property	26,502	12,542	556,352	595,396	37,320	2,784	203,392	245,496	838,892
Public Utility Property	2,285	....	775,671	777,956	2,025	....	93,684	95,709	873,665
Total	$ 28,787	$ 248,867	$ 1,742,514	$ 2,020,168	$ 39,345	$ 111,536	$ 458,974	$ 609,855	$ 2,630,023

	Taxes Levied
Class I	$ 68,132
Class II	360,403
Class III	1,742,514
Class IV	458,974
TOTAL	$ 2,630,023

Table No. B

RECAPITULATION PRESTON COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 21,524,830	$ 17,871,190	$ 39,396,020	$	$ 7,560,910	$ 5,556,690	$ 13,117,600	$ 52,513,620
Personal Property	4,261,230	1,184,420	31,468,250	36,913,900	5,901,685	285,765	7,916,873	14,084,323	50,998,223
Public Utility Property	543,800	....	34,003,800	34,547,600	428,400	....	3,237,700	3,666,100	38,213,700
Total	$ 4,805,030	$ 22,709,250	$ 83,343,240	$110,857,520	$ 6,330,085	$ 7,826,675	$ 16,711,263	$ 30,868,023	$141,725,543

	Assessed Valuation
Class I	$ 11,135,115
Class II	30,535,925
Class III	83,343,240
Class IV	16,711,263
Total Taxable Property	141,725,543
Total H. S. Exemption	4,466,120
Total County Assessed Valuations	$146,191,663

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 120	$ 1,136	$ 8,334	$ 9,590	$ 154	$ 391	$ 1,670	$ 2,215	$ 11,805
County Current	$ 6,872	$ 64,948	$ 476,723	$ 548,543	$ 9,054	$ 22,384	$ 95,590	$ 127,028	$ 675,571
Total County	$ 6,872	$ 64,948	$ 476,723	$ 548,543	$ 9,054	$ 22,384	$ 95,590	$ 127,028	$ 675,571
School Current	$ 22,055	$ 208,471	$ 1,530,182	$ 1,760,708	$ 29,056	$ 71,849	$ 306,818	$ 407,723	$ 2,168,431
School Bonds	173	1,635	12,002	13,810	227	564	2,406	3,197	17,007
Total Schools	$ 22,228	$ 210,106	$ 1,542,184	$ 1,774,518	$ 29,283	$ 72,413	$ 309,224	$ 410,920	$ 2,185,438
Municipal Current	$	$	$	$	$ 9,636	$ 24,800	$ 104,746	$ 139,182	$ 139,182
Total Municipal	$	$	$	$	$ 9,636	$ 24,800	$ 104,746	$ 139,182	$ 139,182
GRAND TOTAL	$ 29,220	$ 276,190	$ 2,027,241	$ 2,332,651	$ 48,127	$ 119,988	$ 511,230	$ 679,345	$ 3,011,996
Total Average Rate of Levy on Each $100	.61	1.22	2.43	2.10	.76	1.53	3.06	2.20	2.13
FOR ALL PURPOSES:									
Real Estate	$	$ 261,785	$ 434,699	$ 696,484	$	$ 116,050	$ 170,509	$ 286,559	$ 983,043
Personal Property	25,913	14,405	765,434	805,752	44,847	3,938	242,096	290,881	1,096,633
Public Utility Property	3,307	....	827,108	830,415	3,280	....	98,625	101,905	932,320
Total	$ 29,220	$ 276,190	$ 2,027,241	$ 2,332,651	$ 48,127	$ 119,988	$ 511,230	$ 679,345	$ 3,011,996

	Taxes Levied
Class I	$ 77,347
Class II	396,178
Class III	2,027,241
Class IV	511,230
TOTAL	$ 3,011,996

Table No. A
RECAPITULATION PUTNAM COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 27,896,990	$ 30,867,840	$ 58,764,830	$	$ 8,090,750	$ 2,429,700	$ 10,520,450	$ 69,285,280
Personal Property	4,552,810	1,244,350	87,118,510	92,915,730	2,027,150	179,800	3,589,330	5,796,280	98,712,010
Public Utility Property	838,900	....	74,544,400	75,383,300	883,000	....	1,845,000	2,728,000	78,111,300
Total	$ 5,391,710	$ 29,141,340	$192,530,810	$227,063,860	$ 2,910,150	$ 8,270,550	$ 7,864,030	$ 19,044,730	$246,108,590

	Assessed Valuation
Class I	$ 8,301,860
Class II	37,411,890
Class III	192,530,810
Class IV	7,864,030
Total Taxable Property	246,108,590
Total H. S. Exemption	3,743,490
Total County Assessed Valuations	$249,852,080

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 135	$ 1,457	$ 19,253	$ 20,845	$ 75	$ 415	$ 786	$ 1,276	$ 22,121
County Current	$ 7,710	$ 83,344	$ 1,101,276	$ 1,192,330	$ 4,161	$ 23,653	$ 44,981	$ 72,795	$ 1,265,125
Total County	$ 7,710	$ 83,344	$ 1,101,276	$ 1,192,330	$ 4,161	$ 23,653	$ 44,981	$ 72,795	$ 1,265,125
School Current	$ 24,748	$ 267,518	$ 3,534,866	$ 3,827,132	$ 13,356	$ 75,923	$ 144,384	$ 233,663	$ 4,060,795
School Bonds	2,275	24,595	324,992	351,862	1,228	6,981	13,275	21,484	373,346
Total Schools	$ 27,023	$ 292,113	$ 3,859,858	$ 4,178,994	$ 14,584	$ 82,904	$ 157,659	$ 255,147	$ 4,434,141
Municipal Current	$	$	$	$	$ 4,897	$ 26,261	$ 49,660	$ 80,818	$ 80,818
Municipal Bonds	....	....	....	....	53	303	713	1,069	1,069
Total Municipal	$	$	$	$	$ 4,950	$ 26,564	$ 50,373	$ 81,887	$ 81,887
GRAND TOTAL	$ 34,868	$ 376,914	$ 4,980,387	$ 5,392,169	$ 23,770	$ 133,536	$ 253,799	$ 411,105	$ 5,803,274
Total Average Rate of Levy on Each $100	.65	1.29	2.59	2.38	.82	1.6[illegible]	3.23	2.16	2.36
FOR ALL PURPOSES:									
Real Estate	$	380,820	$ 798,489	$ 1,159,309	$	$ 130,715	$ 78,379	$ 209,094	$ 1,368,403
Personal Property	29,443	16,094	2,253,583	2,299,120	16,592	2,821	115,925	135,338	2,434,458
Public Utility Property	5,425	....	1,928,315	1,933,740	7,178	....	59,495	86,673	2,000,413
Total	$ 34,868	$ 376,914	$ 4,980,387	$ 5,392,169	$ 23,770	$ 133,536	$ 253,799	$ 411,105	$ 5,803,274

	Taxes Levied
Class I	$ 58,638
Class II	510,450
Class III	4,980,387
Class IV	253,799
TOTAL	$ 5,803,274

Table No. B

RECAPITULATION PUTNAM COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 29,636,410	$ 30,903,770	$ 60,540,180	$	$ 8,167,430	$ 2,520,320	$ 10,687,750	$ 71,227,930
Personal Property	5,277,280	1,260,700	95,725,450	102,263,430	2,515,110	142,500	3,674,590	6,332,200	108,595,630
Public Utility Property	974,100	....	75,020,300	75,994,400	1,076,000	....	2,026,500	3,102,500	79,096,900
Total	$ 6,251,380	$ 30,897,110	$201,649,520	$238,798,010	$ 3,591,110	$ 8,309,930	$ 8,221,410	$ 20,122,450	$258,920,460

	Assessed Valuation
Class I	$ 9,842,490
Class II	39,207,040
Class III	201,649,520
Class IV	8,221,410
Total Taxable Property	258,920,460
Total H. S. Exemption	4,149,170
Total County Assessed Valuations	$263,069,630

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 156	$ 1,545	$ 20,166	$ 21,867	$ 90	$ 417	$ 825	$ 1,332	$ 23,199
County Current	$ 8,940	$ 88,366	$ 1,153,435	$ 1,250,741	$ 5,135	$ 23,766	$ 47,027	$ 75,928	$ 1,326,669
Total County	$ 8,940	$ 88,366	$ 1,153,435	$ 1,250,741	$ 5,135	$ 23,766	$ 47,027	$ 75,928	$ 1,326,669
School Current	$ 28,694	$ 283,635	$ 3,702,285	$ 4,014,614	$ 16,485	$ 76,287	$ 150,945	$ 243,717	$ 4,258,331
School Bonds	6,045	59,755	779,980	845,780	3,474	16,073	31,802	51,349	897,129
Total Schools	$ 34,739	$ 343,390	$ 4,482,265	$ 4,860,394	$ 19,959	$ 92,360	$ 182,747	$ 295,066	$ 5,155,460
Municipal Current	$	$	$	$	$ 6,107	$ 26,484	$ 52,252	$ 84,843	$ 84,843
Municipal Bonds	....	....	....	....	63	184	470	717	717
Total Municipal	$	$	$	$	$ 6,170	$ 26,668	$ 52,722	$ 85,560	$ 85,560
GRAND TOTAL	$ 43,835	$ 433,301	5,655,866	$ 6,133,002	$ 31,354	$ 143,211	$ 283,321	$ 457,886	$ 6,590,888
Total Average Rate of Levy on Each $100	.70	1.40	2.80	2.57	.87	1.72	3.44	2.27	2.55
FOR ALL PURPOSES:									
Real Estate	$	$ 415,621	$ 866,789	$ 1,282,410	$	$ 140,831	$ 86,817	$ 227,648	$ 1,510,058
Personal Property	37,005	17,680	2,684,908	2,739,593	22,027	2,380	126,749	151,156	2,890,749
Public Utility Property	6,830	....	2,104,169	2,110,999	9,327	....	69,755	79,082	2,190,081
Total	$ 43,835	$ 433,301	$ 5,655,866	$ 6,133,002	$ 31,354	$ 143,211	$ 283,321	$ 457,888	$ 6,590,888

	Taxes Levied
Class I	$ 75,189
Class II	576,512
Class III	5,655,866
Class IV	283,321
TOTAL	$ 6,590,888

Table No. A
RECAPITULATION RALEIGH COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 40,252,470	$ 37,933,410	$ 78,185,880	$	$ 27,435,636	$ 30,875,531	$ 58,311,167	$136,497,047
Personal Property	6,919,355	2,713,450	40,942,100	50,574,905	17,231,244	151,350	17,682,505	35,065,099	85,640,004
Public Utility Property	325,400	....	35,930,800	36,256,200	664,800	....	11,462,200	12,127,000	48,383,200
Total	$ 7,244,755	$ 42,965,920	$114,806,310	$165,016,985	$ 17,896,044	$ 27,586,986	$ 60,020,236	$105,503,266	$270,520,251

	Assessed Valuation
Class I	$ 25,140,799
Class II	70,552,906
Class III	114,806,310
Class IV	60,020,236
Total Taxable Property	270,520,251
Total H. S. Exemption	11,296,350
Total County Assessed Valuations	$281,816,601

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 182	$ 2,148	$ 11,481	$ 13,811	$ 447	$ 1,361	$ 6,004	$ 7,832	$ 21,643
County Current	$ 15,417	$ 182,863	$ 977,231	$ 1,175,511	$ 38,083	$ 117,410	$ 510,892	$ 666,385	$ 1,841,896
County Bonds	123	1,461	7,807	9,391	305	938	4,082	5,325	14,716
Total County	$ 15,540	$ 184,324	$ 985,038	$ 1,184,902	$ 38,388	$ 118,348	$ 514,974	$ 671,710	$ 1,856,612
School Current	$ 33,253	$ 394,427	$ 2,107,843	$ 2,535,523	$ 82,143	$ 253,250	$ 1,101,972	$ 1,437,365	$ 3,972,888
School Bonds	10,889	129,156	690,216	830,261	26,898	82,925	360,841	470,664	1,300,925
Total Schools	$ 44,142	$ 523,583	$ 2,798,059	$ 3,365,784	$ 109,041	$ 336,175	$ 1,462,813	$ 1,908,029	$ 5,273,813
Municipal Current	$	$	$	$	$ 22,416	$ 69,186	$ 301,404	$ 393,006	$ 393,006
Total Municipal	$	$	$	$	$ 22,416	$ 69,186	$ 301,404	$ 393,006	$ 393,006
GRAND TOTAL	$ 59,864	$ 710,055	$ 3,794,578	$ 4,564,497	$ 170,292	$ 525,090	$ 2,285,195	$ 2,980,577	$ 7,545,074
Total Average Rate of Levy on Each $100	.83	1.65	3.30	2.77	.95	1.90	3.80	2.83	2.79
FOR ALL PURPOSES:									
Real Estate	$	$ 665,213	$ 1,253,775	$ 1,918,988	$	$ 522,175	$ 1,175,162	$ 1,697,337	$ 3,616,325
Personal Property	57,175	44,842	1,353,218	1,455,235	163,924	2,915	673,167	840,006	2,295,241
Public Utility Property	2,689	....	1,187,585	1,190,274	6,368	....	436,866	443,234	1,633,508
Total	$ 59,864	$ 710,055	$ 3,794,578	$ 4,564,497	$ 170,292	$ 525,090	$ 2,285,195	$ 2,980,577	$ 7,545,074

	Taxes Levied
Class I	$ 230,156
Class II	1,235,145
Class III	3,794,578
Class IV	2,285,195
TOTAL	$ 7,545,074

Table No. B
RECAPITULATION RALEIGH COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 43,796,970	$ 42,000,601	$ 85,797,571	$	$ 27,887,113	$ 33,636,761	$ 61,523,874	$147,321,445
Personal Property	8,133,280	2,943,150	78,757,331	89,833,761	20,757,129	103,000	24,892,330	45,752,459	135,586,220
Public Utility Property	408,900	....	40,388,800	40,797,700	920,000	....	11,670,500	12,590,500	53,388,200
Total	$ 8,542,180	$ 46,740,120	$161,146,732	$216,429,032	$ 21,677,129	$ 27,990,113	$ 70,199,591	$119,866,833	$336,295,865

	Assessed Valuation
Class I	$ 30,219,309
Class II	74,730,233
Class III	161,146,732
Class IV	70,199,591
Total Taxable Property	336,295,865
Total H. S. Exemption	12,569,950
Total County Assessed Valuations	$348,865,815

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 214	$ 2,338	$ 16,114	$ 18,666	$ 542	$ 1,400	$ 7,020	$ 8,962	$ 27,628
County Current	$ 12,088	$ 132,274	$ 912,089	$ 1,056,451	$ 30,673	$ 79,212	$ 397,329	$ 507,214	$ 1,563,865
County Bonds	129	1,401	9,667	11,197	325	841	4,212	5,378	16,575
Total County	$ 12,217	$ 133,675	$ 921,756	$ 1,067,648	$ 30,998	$ 80,053	$ 401,541	$ 512,592	$ 1,580,240
School Current	$ 39,207	$ 429,074	$ 2,958,653	$ 3,426,934	$ 99,499	$ 256,949	$ 1,288,865	$ 1,645,313	$ 5,072,247
School Bonds	10,268	112,366	774,799	897,433	26,056	67,289	337,520	430,865	1,328,298
Total Schools	$ 49,475	$ 541,440	$ 3,733,452	$ 4,324,367	$ 125,555	$ 324,238	$ 1,626,385	$ 2,076,178	$ 6,400,545
Municipal Current	$	$	$	$	$ 27,156	$ 70,208	$ 352,546	$ 449,910	$ 449,910
Total Municipal	$	$	$	$	$ 27,156	$ 70,208	$ 352,546	$ 449,910	$ 449,910
GRAND TOTAL	$ 61,906	$ 677,453	$ 4,671,322	$ 5,410,681	$ 184,251	$ 475,899	$ 2,387,492	$ 3,047,642	$ 8,458,323
Total Average Rate of Levy on Each $100	.72	1.45	2.90	2.50	.85	1.70	3.40	2.54	2.52
FOR ALL PURPOSES:									
Real Estate	$	$ 634,795	$ 1,217,514	$ 1,852,309	$	$ 474,125	$ 1,143,541	$ 1,617,666	$ 3,469,975
Personal Property	58,943	42,658	2,283,017	2,384,618	176,379	1,774	846,543	1,024,696	3,409,314
Public Utility Property	2,963	....	1,170,791	1,173,754	7,872	....	397,408	405,280	1,579,034
Total	$ 61,906	$ 677,453	$ 4,671,322	$ 5,410,681	$ 184,251	$ 475,899	$ 2,387,492	$ 3,047,642	$ 8,458,323

	Taxes Levied
Class I	$ 246,157
Class II	1,153,352
Class III	4,671,322
Class IV	2,387,492
TOTAL	$ 8,458,323

Table No. A

RECAPITULATION RANDOLPH COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,470,525	$ 8,023,800	$ 22,494,325	$	$ 8,538,525	$ 8,430,425	$ 16,968,950	$ 39,463,275
Personal Property	2,332,725	696,650	16,689,900	19,719,275	7,870,675	215,075	8,574,125	16,659,875	36,379,150
Public Utility Property	245,200	....	20,292,400	20,537,600	190,900	....	3,704,100	3,895,000	24,432,600
Total	$ 2,577,925	$ 15,167,175	$ 45,006,100	$ 62,751,200	$ 8,061,575	$ 8,753,600	$ 20,708,650	$ 37,523,825	$100,275,025

	Assessed Valuation
Class I	$ 10,639,500
Class II	23,920,775
Class III	45,006,100
Class IV	20,708,650
Total Taxable Property	100,275,025
Total H. S. Exemption	4,255,675
Total County Assessed Valuations	$104,530,700

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 65	$ 759	$ 4,501	$ 5,325	$ 201	$ 438	$ 2,073	$ 2,712	$ 8,037
County Current	$ 3,686	$ 43,378	$ 257,435	$ 304,499	$ 11,528	$ 25,036	$ 118,452	$ 155,016	$ 459,515
Total County	$ 3,686	$ 43,378	$ 257,435	$ 304,499	$ 11,528	$ 25,036	$ 118,452	$ 155,016	$ 459,515
School Current	$ 9,525	$ 112,085	$ 665,190	$ 786,800	$ 29,787	$ 64,689	$ 306,073	$ 400,549	$ 1,187,349
School Bonds	3,287	38,676	229,531	271,494	10,278	22,321	105,614	138,213	409,707
Total Schools	$ 12,812	$ 150,761	$ 894,721	$ 1,058,294	$ 40,065	$ 87,010	$ 411,687	$ 538,762	$ 1,597,056
Municipal Current	$	$	$	$	$ 10,073	$ 21,834	$ 103,330	$ 135,237	$ 135,237
Total Municipal	$	$	$	$	$ 10,073	$ 21,834	$ 103,330	$ 135,237	$ 135,237
GRAND TOTAL	$ 16,563	$ 194,898	$ 1,156,657	$ 1,368,118	$ 61,867	$ 134,318	$ 635,542	$ 831,727	$ 2,199,845
Total Average Rate of Levy on Each $100	.64	1.28	2.57	2.19	.77	1.53	3.07	2.22	2.19
FOR ALL PURPOSES:									
Real Estate	$	$ 185,946	$ 206,212	$ 392,158	$	$ 131,023	$ 258,761	$ 389,784	$ 781,942
Personal Property	14,988	8,952	428,930	452,870	60,405	3,295	263,132	326,832	779,702
Public Utility Property	1,575	....	521,515	523,090	1,462	....	113,649	115,111	638,201
Total	$ 16,563	$ 194,898	$ 1,156,657	$ 1,368,118	$ 61,867	$ 134,318	$ 635,542	$ 831,727	$ 2,199,845

	Taxes Levied
Class I	$ 78,430
Class II	329,216
Class III	1,156,657
Class IV	635,542
TOTAL	$ 2,199,845

Table No. B
RECAPITULATION RANDOLPH COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 15,305,125	$ 8,308,950	$ 23,614,075	$	$ 8,845,450	$ 8,364,125	$ 17,209,575	$ 40,823,650
Personal Property	2,392,525	666,575	19,120,325	22,179,425	7,718,950	202,825	9,543,250	17,465,025	39,644,450
Public Utility Property	345,600	....	20,964,300	21,309,900	318,300	....	3,899,900	4,218,200	25,528,100
Total	$ 2,738,125	$ 15,971,700	$ 48,393,575	$ 67,103,400	$ 8,037,250	$ 9,048,275	$ 21,8[illegible]7,275	$ 38,892,800	$105,996,200

	Assessed Valuation
Class I	$ 10,775,375
Class II	25,019,975
Class III	48,393,575
Class IV	21,807,275
Total Taxable Property	105,996,200
Total H. S. Exemption	4,625,450
Total County Assessed Valuations	$110,621,650

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 68	$ 798	$ 4,839	$ 5,705	$ 198	$ 452	$ 2,181	$ 2,831	$ 8,536
County Current	$ 3,916	$ 45,679	$ 276,811	$ 326,406	$ 11,494	$ 25,877	$ 124,737	$ 162,108	$ 488,514
Total County	$ 3,916	$ 45,679	$ 276,811	$ 326,406	$ 11,394	$ 25,877	$ 124,737	$ 162,108	$ 488,514
School Current	$ 10,117	$ 118,031	$ 715,257	$ 843,405	$ 29,698	$ 66,868	$ 322,311	$ 418,877	$ 1,262,282
School Bonds	3,283	38,300	232,096	273,679	9,638	21,699	104,588	135,925	409,604
Total Schools	$ 13,400	$ 156,331	$ 947,353	$ 1,117,084	$ 39,336	$ 88,567	$ 426,899	$ 554,802	$ 1,671,886
Municipal Current	$	$	$	$	$ 10,038	$ 22,563	$ 108,797	$ 141,398	$ 141,398
Total Municipal	$	$	$	$	$ 10,038	$ 22,563	$ 108,797	$ 141,398	$ 141,398
GRAND TOTAL	$ 17,384	$ 202,808	$ 1,229,003	$ 1,449,195	$ 61,066	$ 137,459	$ 662,614	$ 861,139	$ 2,310,334
Total Average Rate of Levy on Each $100	.63	1.27	2.54	2.16	.76	1.52	3.04	3.95	2.18
FOR ALL PURPOSES:									
Real Estate	$	$ 194,344	$ 211,014	$ 405,358	$	$ 134,383	$ 254,179	$ 388,562	$ 793,920
Personal Property	15,190	8,464	485,580	509,234	58,653	3,076	289,966	351,695	860,929
Public Utility Property	2,194	....	532,409	534,603	2,413	....	118,469	120,882	655,485
Total	$ 17,384	$ 202,808	$ 1,229,003	$ 1,449,195	$ 61,066	$ 137,459	$ 662,614	$ 861,139	$ 2,310,334

	Taxes Levied
Class I	$ 78,450
Class II	340,267
Class III	1,229,003
Class IV	662,614
TOTAL	$ 2,310,334

Table No. A

RECAPITULATION RITCHIE COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,780,470	$ 4,112,130	$ 12,892,600	$	$ 4,601,360	$ 2,420,570	$ 7,021,930	$ 19,914,530
Personal Property	1,459,630	....	7,359,520	8,819,150	2,077,060	....	3,507,680	5,584,740	14,403,890
Public Utility Property	328,800	....	11,055,500	11,384,300	207,400	....	1,376,100	1,583,500	12,967,800
Total	$ 1,788,430	$ 8,780,470	$ 22,527,150	$ 33,096,050	$ 2,284,460	$ 4,601,360	$ 7,304,350	$ 14,190,170	$ 47,286,220

	Assessed Valuation
Class I	$ 4,072,890
Class II	13,381,830
Class III	22,527,150
Class IV	7,304,350
Total Taxable Property	47,286,220
Total H. S. Exemption	2,193,100
Total County Assessed Valuations	$ 49,479,320

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 46	$ 439	$ 2,271	$ 2,756	$ 57	$ 230	$ 731	$ 1,018	$ 3,774
County Current	$ 2,557	$ 25,112	$ 129,885	$ 157,554	$ 3,267	$ 13,160	$ 41,780	$ 58,207	$ 215,761
Total County	$ 2,557	$ 25,112	$ 129,885	$ 157,554	$ 3,267	$ 13,160	$ 41,780	$ 58,207	$ 215,761
School Current	$ 6,772	$ 66,499	$ 343,945	$ 417,216	$ 8,651	$ 34,849	$ 110,638	$ 154,138	$ 571,354
Total Schools	$ 6,772	$ 66,499	$ 343,945	$ 417,216	$ 8,651	$ 34,849	$ 110,638	$ 154,138	$ 571,354
Municipal Current	$	$	$	$	$ 4,230	$ 16,548	$ 52,775	$ 73,553	$ 73,553
Total Municipal	$	$	$	$	$ 4,230	$ 16,548	$ 52,775	$ 73,553	$ 73,553
GRAND TOTAL	$ 9,375	$ 92,050	$ 476,101	$ 577,526	$ 16,205	$ 64,787	$ 205,924	$ 286,916	$ 864,442
Total Average Rate of Levy on Each $100	.52	1.05	2.11	1.74	.71	1.41	2.82	2.02	1.83
FOR ALL PURPOSES:									
Real Estate	$	$ 92,050	$ 86,219	$ 178,269	$	$ 64,787	$ 68,467	$ 133,254	$ 311,523
Personal Property	7,652	....	158,081	165,733	14,777	....	98,974	113,751	279,484
Public Utility Property	1,723	....	231,801	233,524	1,428	....	38,483	39,911	273,435
Total	$ 9,375	$ 92,050	$ 476,101	$ 577,526	$ 16,205	$ 64,787	$ 205,924	$ 286,916	$ 864,442

	Taxes Levied
Class I	$ 25,580
Class II	156,837
Class III	476,101
Class IV	205,924
TOTAL	$ 864,442

Table No. B

RECAPITULATION RITCHIE COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 12,747,480	$ 5,639,220	$ 18,386,700	$	$ 6,165,070	$ 3,136,430	$ 9,301,500	$ 27,688,200
Personal Property	1,333,360	....	8,218,770	9,552,130	2,093,900	....	3,490,540	5,584,440	15,136,570
Public Utility Property	314,000	....	11,760,600	12,074,600	302,300	....	1,476,900	1,779,200	13,853,800
Total	$ 1,647,360	$ 12,747,480	$ 25,618,590	$ 40,013,430	$ 2,396,200	$ 6,165,070	$ 8,103,870	$ 16,665,140	$ 56,678,570

	Assessed Valuation
Class I	$ 4,043,560
Class II	18,912,550
Class III	25,618,590
Class IV	8,103,870
Total Taxable Property	56,678,570
Total H. S. Exemption	3,043,480
Total County Assessed Valuations	$ 59,722,050

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 41	$ 637	$ 2,562	$ 3,240	$ 61	$ 308	$ 811	$ 1,180	$ 4,420
County Current	$ 2,356	$ 36,458	$ 146,539	$ 185,353	$ 3,426	$ 17,632	$ 46,353	$ 67,411	$ 252,764
Total County	$ 2,356	$ 36,458	$ 146,539	$ 185,353	$ 3,426	$ 17,632	$ 46,353	$ 67,411	$ 252,764
School Current	$ 6,238	$ 96,543	$ 388,045	$ 490,826	$ 9,075	$ 46,691	$ 122,749	$ 178,515	$ 669,341
Total Schools	$ 6,238	$ 96,543	$ 388,045	$ 490,826	$ 9,075	$ 46,691	$ 122,749	$ 178,515	$ 669,341
Municipal Current	$	$	$	$	$ 4,409	$ 22,251	$ 58,618	$ 85,278	$ 85,278
Total Municipal	$	$	$	$	$ 4,409	$ 22,251	$ 58,618	$ 85,278	$ 85,278
GRAND TOTAL	$ 8,635	$ 133,638	$ 537,146	$ 679,419	$ 16,971	$ 86,882	$ 228,531	$ 332,384	$ 1,011,803
Total Average Rate of Levy on Each $100	.52	1.05	2.10	1.70	.71	1.41	2.82	1.99	1.79
FOR ALL PURPOSES:									
Real Estate	$	$ 133,638	$ 118,238	$ 251,876	$	$ 86,882	$ 68,784	$ 175,666	$ 427,542
Personal Property	6,989	....	172,323	179,312	14,898	....	98,470	113,368	292,680
Public Utility Property	1,646	....	246,585	248,231	2,073	....	41,277	43,350	291,581
Total	$ 8,635	$ 133,638	$ 537,146	$ 679,419	$ 16,971	$ 86,882	$ 228,531	$ 332,384	$ 1,011,803

	Taxes Levied
Class I	$ 25,606
Class II	220,520
Class III	537,145
Class IV	228,531
TOTAL	$ 1,011,802

Table No. A

RECAPITULATION ROANE COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 18,709,560	$ 4,424,630	$ 23,134,190	$	$ 2,508,040	$ 3,860,240	$ 6,368,280	$ 29,502,470
Personal Property	2,561,340	....	10,498,410	13,059,750	4,342,950	....	4,029,060	8,372,010	21,431,760
Public Utility Property	348,100	....	16,995,900	17,344,000	82,100	....	1,117,200	1,199,300	18,543,300
Total	$ 2,909,440	$ 18,709,560	$ 31,918,940	$ 53,537,940	$ 4,425,050	$ 2,508,040	$ 9,006,500	$ 15,939,590	$ 69,477,530

	Assessed Valuation
Class I	$ 7,334,490
Class II	21,217,600
Class III	31,918,940
Class IV	9,006,500
Total Taxable Property	69,477,530
Total H. S. Exemption	3,535,700
Total County Assessed Valuations	$ 73,013,230

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 73	$ 934	$ 3,192	4,199	$ 109	$ 125	$ 900	$ 1,134	$ 5,333
County Current	$ 3,878	$ 49,880	$ 170,192	$ 223,950	$ 5,899	$ 6,687	$ 48,022	$ 60,608	$ 284,556
County Bonds	282	3,630	12,385	16,297	430	486	3,495	4,411	20,708
Total County	$ 4,160	$ 53,510	$ 182,577	$ 240,247	$ 6,329	$ 7,173	$ 51,517	$ 65,019	$ 305,266
School Current	$ 6,677	$ 85,877	$ 293,016	$ 385,570	$ 10,156	$ 11,512	$ 82,680	$ 104,348	$ 489,918
School Bonds	297	3,817	13,023	17,137	452	511	3,675	4,638	21,775
Total Schools	$ 6,974	$ 89,694	$ 306,039	$ 402,707	$ 10,608	$ 12,023	$ 86,355	$ 108,986	$ 511,693
Municipal Current	$	$	$	$	$ 3,321	$ 3,985	$ 27,494	$ 34,800	$ 34,800
Municipal Bonds	....	....	....	....	2,209	2,286	17,539	22,034	22,034
Total Municipal	$	$	$	$	$ 5,530	$ 6,271	$ 45,033	$ 56,834	$ 56,834
GRAND TOTAL	$ 11,207	$ 144,138	$ 491,808	$ 647,153	$ 22,576	$ 25,592	$ 183,805	$ 231,973	$ 879,126
Total Average Rate of Levy on Each $100	.39	.77	1.54	1.21	.51	1.02	2.04	1.46	1.27
FOR ALL PURPOSES:									
Real Estate	$	$ 144,138	$ 68,175	$ 212,313	$	$ 25,592	$ 78,780	$ 104,372	$ 316,685
Personal Property	9,866	....	161,760	171,626	22,157	....	82,225	104,382	276,008
Public Utility Property	1,341	....	261,873	263,214	419	....	22,800	23,219	286,433
Total	$ 11,207	$ 144,138	$ 491,808	$ 647,153	$ 22,576	$ 25,592	$ 183,805	$ 231,973	$ 879,126

	Taxes Levied
Class I	$ 33,783
Class II	169,730
Class III	491,808
Class IV	183,805
TOTAL	$ 879,126

Table No. 8

RECAPITULATION ROANE COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 19,058,430	$ 4,372,880	$ 23,431,310	$	$ 4,136,850	$ 4,222,170	$ 8,359,020	$ 31,790,330
Personal Property	3,984,495	142,900	9,783,783	13,911,178	3,552,670	4,500	3,823,660	7,380,830	21,292,008
Public Utility Property	400,500	....	18,303,600	18,704,100	150,600	....	1,067,300	1,217,900	19,922,000
Total	$ 4,384,995	$ 19,201,330	$ 32,460,263	$ 56,046,588	$ 3,703,270	$ 4,141,350	$ 9,113,130	$ 16,957,750	$ 73,004,338

	Assessed Valuation
Class I	$ 8,088,265
Class II	23,342,680
Class III	32,460,263
Class IV	9,113,130
Total Taxable Property	73,004,338
Total H. S. Exemption	977,450
Total County Assessed Valuations	$ 73,981,788

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 110	$ 960	$ 3,246	$ 4,316	$ 92	$ 206	$ 913	$ 1,211	$ 5,527
County Current	$ 5,878	$ 51,460	$ 173,987	$ 231,323	$ 4,963	$ 11,099	$ 48,846	$ 64,908	$ 296,231
County Bonds	395	3,456	11,686	15,537	334	746	3,280	4,360	19,897
Total County	$ 6,271	$ 54,916	$ 185,673	$ 246,860	$ 5,297	$ 11,845	$ 52,126	$ 69,268	$ 316,128
School Current	$ 10,063	$ 88,134	$ 297,985	$ 396,182	$ 8,499	$ 19,009	$ 83,659	$ 111,167	$ 507,349
Total Schools	$ 10,063	$ 88,134	$ 297,985	$ 396,182	$ 8,499	$ 19,009	$ 83,659	$ 111,167	$ 507,349
Municipal Current	$	$	$	$	$ 3,224	$ 7,386	$ 32,027	$ 42,637	$ 42,637
Municipal Bonds	....	....	....	....	1,405	2,967	13,538	17,910	17,910
Total Municipal	$	$	$	$	$ 4,629	$ 10,353	$ 45,565	$ 60,547	$ 60,547
GRAND TOTAL	$ 16,444	$ 144,010	$ 486,904	$ 647,358	$ 18,517	$ 41,413	$ 182,263	$ 242,193	$ 889,551
Total Average Rate of Levy on Each $100	.38	.75	1.50	1.16	.50	1.00	2.00	1.43	1.22
FOR ALL PURPOSES:									
Real Estate	$	$ 142,938	$ 65,593	$ 208,531	$	$ 41,368	$ 84,444	$ 125,812	$ 334,343
Personal Property	14,942	1,072	146,757	162,771	17,763	45	76,473	94,281	257,052
Public Utility Property	1,502	....	274,554	276,056	754	....	21,346	22,100	298,156
Total	$ 16,444	$ 144,010	$ 486,904	$ 647,358	$ 18,517	$ 41,413	$ 182,263	$ 242,193	$ 889,551

	Taxes Levied
Class I	$ 34,961
Class II	185,423
Class III	486,904
Class IV	182,263
TOTAL	$ 889,551

Table No. A
RECAPITULATION SUMMERS COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,976,250	$ 2,249,810	$ 12,226,060	$	$ 3,963,010	$ 3,782,800	$ 7,745,810	$ 19,971,870
Personal Property	811,640	556,050	3,643,720	5,011,410	2,370,360	53,170	2,492,460	4,915,990	9,927,400
Public Utility Property	78,700	....	18,785,800	16,864,500	94,100	....	4,836,400	4,930,500	21,795,000
Total	$ 890,340	$ 10,532,300	$ 22,679,330	$ 34,101,970	$ 2,464,460	$ 4,016,180	$ 11,111,660	$ 17,592,300	$ 51,694,270

	Assessed Valuation
Class I	$ 3,354,800
Class II	14,548,480
Class III	22,679,330
Class IV	11,111,660
Total Taxable Property	51,694,270
Total H. S. Exemption	3,161,950
Total County Assessed Valuations	$ 54,856,220

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 22	$ 527	$ 2,268	$ 2,817	$ 62	$ 201	$ 1,111	$ 1,374	$ 4,191
County Current	$ 1,273	$ 30,122	$ 129,726	$ 161,121	$ 3,524	$ 11,486	$ 63,559	$ 78,569	$ 239,690
Total County	$ 1,273	$ 30,122	$ 129,726	$ 161,121	$ 3,524	$ 11,486	$ 63,559	$ 78,569	$ 239,690
School Current	$ 4,087	$ 96,687	$ 416,392	$ 517,166	$ 11,312	$ 36,889	$ 204,010	$ 252,191	$ 769,357
Total Schools	$ 4,087	$ 96,687	$ 416,392	$ 517,166	$ 11,312	$ 36,889	$ 204,010	$ 252,191	$ 769,357
Municipal Current	$	$	$	$	$ 4,313	$ 14,057	$ 77,782	$ 96,152	$ 96,152
Municipal Bonds	....	....	....	....	307	1,003	5,555	6,865	6,865
Total Municipal	$	$	$	$	$ 4,620	$ 15,060	$ 83,337	$ 103,017	$ 103,017
GRAND TOTAL	$ 5,382	$ 127,336	$ 548,386	$ 681,104	$ 19,518	$ 63,616	$ 352,017	$ 435,151	$ 1,116,255
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.00	.79	1.58	3.17	2.47	2.16
FOR ALL PURPOSES:									
Real Estate	$	$ 120,613	$ 54,400	$ 175,013	$	$ 62,774	$ 119,839	$ 182,613	$ 357,626
Personal Property	4,906	6,723	88,105	99,734	18,773	842	78,961	98,576	198,310
Public Utility Property	476	....	405,881	406,357	745	....	153,217	153,962	560,319
Total	$ 5,382	$ 127,336	$ 548,386	$ 681,104	$ 19,518	$ 63,616	$ 352,017	$ 435,151	$ 1,116,255

	Taxes Levied
Class I	$ 24,900
Class II	190,952
Class III	548,386
Class IV	352,017
TOTAL	$ 1,116,255

Table No. B
RECAPITULATION SUMMERS COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,587,960	$ 2,184,480	$ 12,772,440	$	$ 3,983,500	$ 3,753,620	$ 7,737,120	$ 20,509,560
Personal Property	713,220	660,900	4,202,500	5,576,620	3,345,250	58,570	2,497,490	5,901,310	11,477,930
Public Utility Property	94,900	....	16,828,500	16,923,400	143,100	....	4,647,400	4,790,500	21,713,900
Total	$ 808,120	$ 11,248,860	$ 23,215,480	$ 35,272,460	$ 3,488,350	$ 4,042,070	$ 10,898,510	$ 18,428,930	$ 53,701,390

	Assessed Valuation
Class I	$ 4,296,470
Class II	15,290,930
Class III	23,215,480
Class IV	10,898,510
Total Taxable Property	53,701,390
Total H. S. Exemption	3,314,390
Total County Assessed Valuations	$ 57,015,780

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 20	$ 561	$ 2,321	$ 2,902	$ 86	$ 203	$ 1,090	$ 1,379	$ 4,281
County Current	$ 1,156	$ 32,172	$ 132,793	$ 166,121	$ 4,988	$ 11,560	62,339	$ 78,887	$ 245,008
Total County	$ 1,156	$ 32,172	$ 132,793	$ 166,121	$ 4,988	$ 11,560	$ 62,339	$ 78,887	$ 245,008
School Current	$ 3,709	$ 103,265	$ 426,236	$ 533,210	$ 16,012	$ 37,107	$ 200,097	$ 253,216	$ 786,426
Total Schools	$ 3,709	$ 103,265	$ 426,236	$ 533,210	$ 16,012	$ 37,107	$ 200,097	$ 253,216	$ 786,426
Municipal Current	$	$	$	$	$ 6,112	$ 14,163	$ 76,377	$ 96,652	$ 96,652
Municipal Bonds	....	....	....	....	429	994	5,362	6,785	6,785
Total Municipal	$	$	$	$	$ 6,541	$ 15,157	$ 81,739	$ 103,437	$ 103,437
GRAND TOTAL	$ 4,885	$ 135,998	$ 561,350	$ 702,233	$ 27,627	$ 64,027	$ 345,265	$ 436,919	$ 1,139,152
Total Average Rate of Levy on Each $100	.60	1.21	2.42	1.99	.79	1.58	3.17	2.37	2.12
FOR ALL PURPOSES:									
Real Estate	$	$ 128,008	$ 52,821	$ 180,829	$	$ 63,099	$ 118,915	$ 182,014	$ 362,843
Personal Property	4,311	7,990	101,616	113,917	26,494	928	79,120	106,542	220,459
Public Utility Property	574	....	406,913	407,487	1,133	....	147,230	148,363	555,850
Total	$ 4,885	$ 135,998	$ 561,350	$ 702,233	$ 27,627	$ 64,027	$ 345,265	$ 436,919	$ 1,139,152

	Taxes Levied
Class I	$ 32,512
Class II	200,025
Class III	561,350
Class IV	345,265
TOTAL	$ 1,139,152

Table No. A
RECAPITULATION TAYLOR COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,047,600	$ 3,729,300	$ 13,776,900	$	$ 5,205,150	$ 4,928,400	$ 10,133,550	$ 23,910,450
Personal Property	1,356,690	679,240	9,144,200	11,180,130	3,521,880	35,080	6,684,320	10,241,280	21,421,410
Public Utility Property	132,700	....	10,113,400	10,246,100	131,300	....	2,708,000	2,839,300	13,085,400
Total	$ 1,489,390	$ 10,726,840	$ 22,986,900	$ 35,203,130	$ 3,653,180	$ 5,240,230	$ 14,320,720	$ 23,214,130	$ 58,417,260

	Assessed Valuation
Class I	$ 5,142,570
Class II	15,967,070
Class III	22,986,900
Class IV	14,320,720
Total Taxable Property	58,417,260
Total H. S. Exemption	3,385,400
Total County Assessed Valuations	$ 61,802,660

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 37	$ 536	$ 2,298	$ 2,871	$ 92	$ 262	$ 1,431	$ 1,785	$ 4,656
County Current	$ 2,130	$ 30,679	$ 131,485	$ 164,294	$ 5,224	$ 14,987	$ 81,915	$ 102,126	$ 266,420
Total County	$ 2,130	$ 30,679	$ 131,485	$ 164,294	$ 5,224	$ 14,987	$ 81,915	$ 102,126	$ 266,420
School Current	$ 5,128	$ 73,854	$ 316,530	$ 395,512	$ 12,576	$ 36,079	$ 197,196	$ 245,851	$ 641,363
School Bonds	1,075	15,490	66,386	82,951	2,637	7,567	41,358	51,562	134,513
Total Schools	$ 6,203	$ 89,344	$ 382,916	$ 478,463	$ 15,213	$ 43,646	$ 238,554	$ 297,413	$ 775,876
Municipal Current	$	$	$	$	$ 4,567	$ 13,101	$ 71,604	$ 89,272	$ 89,272
Total Municipal	$	$	$	$	$ 4,567	$ 13,101	$ 71,604	$ 89,272	$ 89,272
GRAND TOTAL	$ 8,370	$ 120,559	$ 516,699	$ 645,628	$ 25,096	$ 71,996	$ 393,504	$ 490,596	$ 1,136,224
Total Average Rate of Levy on Each $100	.56	1.12	2.25	1.83	.69	1.37	2.75	2.11	1.95
FOR ALL PURPOSES:									
Real Estate	$	$ 112,925	$ 83,827	$ 196,752	$	$ 71,514	$ 135,423	$ 206,937	$ 403,689
Personal Property	7,624	7,634	205,543	220,801	24,194	482	183,671	208,347	429,148
Public Utility Property	746	....	227,329	228,075	902	....	74,410	75,312	303,387
Total	$ 8,370	$ 120,559	$ 516,699	$ 645,628	$ 25,096	$ 71,996	$ 393,504	$ 490,596	$ 1,136,224

	Taxes Levied
Class I	$ 33,466
Class II	192,555
Class III	516,699
Class IV	393,504
TOTAL	$ 1,136,224

Table No. B
RECAPITULATION TAYLOR COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 10,656,090	$ 5,735,590	$ 16,391,680	$	$ 5,455,130	$ 4,902,950	$ 10,358,080	$ 26,749,760
Personal Property	1,311,400	$ 729,220	9,089,710	11,130,330	3,678,050	33,090	7,674,660	11,385,800	22,516,130
Public Utility Property	144,600	....	10,464,600	10,609,200	199,100	....	2,929,500	3,128,600	13,737,800
Total	$ 1,456,000	$ 11,385,310	$ 25,289,900	$ 38,131,210	$ 3,877,150	$ 5,488,220	$ 15,507,110	$ 24,872,480	$ 63,003,690

	Assessed Valuation
Class I	$ 5,333,150
Class II	16,873,530
Class III	25,289,900
Class IV	15,507,110
Total Taxable Property	63,003,690
Total H. S. Exemption	3,470,490
Total County Assessed Valuations	$ 66,474,180

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 36	$ 569	$ 2,529	$ 3,134	$ 96	$ 275	$ 1,551	$ 1,922	$ 5,056
County Current	$ 2,082	$ 32,562	$ 144,658	$ 179,302	$ 5,544	$ 15,697	$ 88,701	$ 109,942	$ 289,244
Total County	$ 2,082	$ 32,562	$ 144,658	$ 179,302	$ 5,544	$ 15,697	$ 88,701	$ 109,942	$ 289,244
School Current	$ 5,012	$ 78,388	$ 348,242	$ 431,642	$ 13,347	$ 37,787	$ 213,533	$ 264,667	$ 696,309
School Bonds	986	15,416	68,485	84,887	2,625	7,430	41,993	52,048	136,935
Total Schools	$ 5,998	$ 93,804	$ 416,727	$ 516,529	$ 15,972	$ 45,217	$ 255,526	$ 316,715	$ 833,244
Municipal Current	$	$	$	$	$ 4,846	$ 13,720	$ 77,536	$ 96,102	$ 96,102
Total Municipal	$	$	$	$	$ 4,846	$ 13,720	$ 77,536	$ 96,102	$ 96,102
GRAND TOTAL	$ 8,116	$ 126,935	$ 563,914	$ 698,965	$ 26,458	$ 74,909	$ 423,314	$ 524,681	$ 1,223,646
Total Average Rate of Levy on Each $100	.56	1.11	2.23	1.83	.68	1.38	2.73	2.11	1.94
FOR ALL PURPOSES:									
Real Estate	$	$ 118,805	$ 127,892	$ 246,697	$	$ 74,457	$ 133,841	$ 208,298	$ 454,995
Personal Property	7,310	8,130	202,682	218,122	25,100	452	209,503	235,055	453,177
Public Utility Property	806	....	233,340	234,146	1,358	....	79,970	81,328	315,474
Total	$ 8,116	$ 126,935	$ 563,914	$ 698,965	$ 26,458	$ 74,909	$ 423,314	$ 524,681	$ 1,223,646

	Taxes Levied
Class I	$ 34,574
Class II	201,844
Class III	563,914
Class IV	423,314
TOTAL	$ 1,223,646

Table No. A
RECAPITULATION TUCKER COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 4,360,000	$ 2,837,740	$ 7,197,740	$	$ 2,776,180	$ 2,849,930	$ 5,626,110	$ 12,823,850
Personal Property	786,450	209,340	3,823,480	4,819,270	1,490,090	279,100	3,256,830	5,026,020	9,845,290
Public Utility Property	51,700	....	3,889,700	3,941,400	89,900	....	1,280,600	1,370,500	5,311,900
Total	$ 838,150	$ 4,569,340	$ 10,550,920	$ 15,958,410	$ 1,579,990	$ 3,055,280	$ 7,387,360	$ 12,022,630	$ 27,981,040

	Assessed Valuation
Class I	$ 2,418,140
Class II	7,624,620
Class III	10,550,920
Class IV	7,387,360
Total Taxable Property	27,981,040
Total H. S. Exemption	2,495,480
Total County Assessed Valuations	$ 30,476,520

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 21	$ 229	$ 1,056	$ 1,306	$ 39	$ 154	$ 739	$ 932	$ 2,238
County Current	$ 1,199	$ 13,068	$ 60,351	$ 74,618	$ 2,259	$ 8,737	$ 42,256	$ 53,252	$ 127,870
Total County	$ 1,199	$ 13,068	$ 60,351	$ 74,618	$ 2,259	$ 8,737	$ 42,256	$ 53,252	$ 127,870
School Current	$ 1,923	$ 20,974	$ 96,857	$ 119,754	$ 3,626	$ 14,024	$ 67,816	$ 85,466	$ 205,220
School Bonds	1,193	13,004	60,056	74,253	2,249	8,696	42,048	52,993	127,246
Total Schools	$ 3,116	$ 33,978	$ 156,913	$ 194,007	$ 5,875	$ 22,720	$ 109,864	$ 138,459	$ 332,466
Municipal Current	$	$	$	$	$ 1,975	$ 7,638	$ 36,937	$ 46,550	$ 46,550
Total Municipal	$	$	$	$	$ 1,975	$ 7,638	$ 36,937	$ 46,550	$ 46,550
GRAND TOTAL	$ 4,336	$ 47,275	$ 218,320	$ 269,931	$ 10,148	$ 39,249	$ 189,796	$ 239,193	$ 509,124
Total Average Rate of Levy on Each $100	.52	1.04	2.07	1.69	.64	1.29	2.57	1.99	1.82
FOR ALL PURPOSES:									
Real Estate	$	$ 45,109	$ 58,719	$ 103,828	$	$ 35,663	$ 73,221	$ 108,884	$ 212,712
Personal Property	4,069	2,166	79,115	85,350	9,570	3,586	83,675	96,831	182,181
Public Utility Property	267	....	80,486	80,753	578	....	32,900	33,478	114,231
Total	$ 4,336	$ 47,275	$ 218,320	$ 269,931	$ 10,148	$ 39,249	$ 189,796	$ 239,193	$ 509,124

	Taxes Levied
Class I	$ 14,484
Class II	86,524
Class III	218,320
Class IV	189,796
TOTAL	$ 509,124

Table No. B
RECAPITULATION TUCKER COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 4,598,900	$ 3,130,130	$ 7,729,030	$	$ 2,776,050	$ 2,863,270	$ 5,639,320	$ 13,388,350
Personal Property	854,730	278,290	4,607,800	5,740,820	2,219,030	255,960	3,804,190	6,279,180	12,020,000
Public Utility Property	64,000	....	4,026,000	4,090,000	133,200	....	1,342,300	1,475,500	5,565,500
Total	$ 918,730	$ 4,877,190	$ 11,763,930	$ 17,559,850	$ 2,352,230	$ 3,032,010	$ 8,009,760	$ 13,394,000	$ 30,953,850

	Assessed Valuation
Class I	$ 3,270,960
Class II	7,909,200
Class III	11,763,930
Class IV	8,009,760
Total Taxable Property	30,953,850
Total H. S. Exemption	1,628,650
Total County Assessed Valuations	$ 32,582,500

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 23	$ 244	$ 1,175	$ 1,442	$ 57	$ 152	$ 801	$ 1,010	$ 2,452
County Current	$ 1,314	$ 13,949	$ 67,290	$ 82,553	$ 3,364	$ 8,672	$ 45,814	$ 57,850	$ 140,403
Total County	$ 1,314	$ 13,949	$ 67,290	$ 82,553	$ 3,364	$ 8,672	$ 45,814	$ 57,850	$ 140,403
School Current	$ 2,108	$ 22,386	$ 107,993	$ 132,487	$ 5,398	$ 13,916	$ 73,530	$ 92,844	$ 225,331
School Bonds	1,232	13,081	63,102	77,415	3,155	8,132	42,965	54,252	131,667
Total Schools	$ 3,340	$ 35,467	$ 171,095	$ 209,902	$ 8,553	$ 22,048	$ 116,495	$ 147,096	$ 358,998
Municipal Current	$	$	$	$	$ 2,941	$ 7,580	$ 40,049	$ 50,570	$ 50,570
Total Municipal	$	$	$	$	$ 2,941	$ 7,580	$ 40,049	$ 50,570	$ 50,570
GRAND TOTAL	$ 4,677	$ 49,660	$ 239,560	$ 293,897	$ 14,915	$ 38,452	$ 203,159	$ 256,526	$ 550,423
Total Average Rate of Levy on Each $100	.51	1.02	2.04	1.67	.63	1.27	2.54	1.92	1.78
FOR ALL PURPOSES:									
Real Estate	$	$ 46,826	$ 63,742	$ 110,568	$	$ 35,206	$ 72,624	$ 107,830	$ 218,398
Personal Property	4,351	2,834	93,833	101,018	14,070	3,246	96,489	113,805	214,823
Public Utility Property	326	....	81,985	82,311	845	....	34,046	34,891	117,202
Total	$ 4,677	$ 49,660	$ 239,560	$ 293,897	$ 14,915	$ 38,452	$ 203,159	$ 256,526	$ 550,423

	Taxes Levied
Class I	$ 19,592
Class II	88,112
Class III	239,560
Class IV	203,159
TOTAL	$ 550,423

Table No. A
RECAPITULATION TYLER COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 5,433,800	$ 3,814,900	$ 9,248,700	$	$ 4,456,800	$ 2,194,900	$ 6,651,700	$ 15,900,400
Personal Property	1,014,750	353,150	8,824,600	10,192,500	4,005,050	368,600	2,860,100	7,233,750	17,426,250
Public Utility Property	109,500	....	6,611,900	6,721,400	180,700	....	1,122,300	1,303,000	8,024,400
Total	$ 1,124,250	$ 5,786,950	$ 19,251,400	$ 28,162,600	$ 4,185,750	$ 4,825,400	$ 6,177,300	$ 15,188,450	$ 41,351,050

	Assessed Valuation
Class I	$ 5,310,000
Class II	10,612,350
Class III	19,251,400
Class IV	6,177,300
Total Taxable Property	41,351,050
Total H. S. Exemption	2,384,950
Total County Assessed Valuations	$ 43,736,000

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 28	$ 289	$ 1,925	$ 2,242	$ 104	$ 241	$ 617	$ 962	$ 3,204
County Current	$ 1,608	$ 16,551	$ 110,118	$ 128,277	$ 5,986	$ 13,801	$ 35,333	$ 55,120	$ 183,397
Total County	$ 1,608	$ 16,551	$ 110,118	$ 128,277	$ 5,986	$ 13,801	$ 35,333	$ 55,120	$ 183,397
School Current	$ 5,160	$ 53,124	$ 353,456	$ 411,740	$ 19,213	$ 44,297	$ 113,415	$ 176,925	$ 588,665
School Bonds	1,653	17,014	113,198	131,865	6,154	14,186	36,323	56,663	188,528
Total Schools	$ 6,813	$ 70,138	$ 466,654	$ 543,605	$ 25,367	$ 58,483	$ 149,738	$ 233,588	$ 777,193
Municipal Current	$	$	$	$	$ 7,674	$ 14,990	$ 39,585	$ 62,249	$ 62,249
Total Municipal	$	$	$	$	$ 7,674	$ 14,990	$ 39,585	$ 62,249	$ 62,249
GRAND TOTAL	$ 8,449	$ 86,978	$ 578,697	$ 674,124	$ 39,131	$ 87,515	$ 225,273	$ 351,919	$ 1,026,043
Total Average Rate of Levy on Each $100	.75	1.50	3.00	2.58	.94	1.81	3.65	2.32	2.48
FOR ALL PURPOSES:									
Real Estate	$	$ 81,670	$ 114,676	$ 196,346	$	$ 80,841	$ 80,356	$ 161,197	$ 357,543
Personal Property	7,626	5,308	265,267	278,201	37,481	6,674	103,882	148,037	426,238
Public Utility Property	823	....	198,754	199,577	1,650	....	41,035	42,685	242,262
Total	$ 8,449	$ 86,978	$ 578,697	$ 674,124	$ 39,121	$ 87,515	$ 225,273	$ 351,919	$ 1,026,043

	Taxes Levied
Class I	$ 47,580
Class II	174,493
Class III	578,697
Class IV	225,273
TOTAL	$ 1,026,043

Table No. 8
RECAPITULATION TYLER COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 5,572,900	$ 3,874,800	$ 9,447,700	$	$ 4,484,300	$ 2,211,850	$ 6,696,150	$ 16,143,850
Personal Property	999,900	349,450	10,227,850	11,577,200	4,654,400	348,800	3,073,350	8,076,550	19,653,750
Public Utility Property	149,100	....	8,830,300	8,979,400	224,400	....	1,321,400	1,545,800	10,525,200
Total	$ 1,149,000	$ 5,922,350	$ 22,932,950	$ 30,004,300	$ 4,878,800	$ 4,833,100	$ 6,606,600	$ 16,318,500	$ 46,322,800

	Assessed Valuation
Class I	$ 6,027,800
Class II	10,755,450
Class III	22,932,950
Class IV	6,606,600
Total Taxable Property	46,322,800
Total H. S. Exemption	2,501,000
Total County Assessed Valuations	$ 48,823,800

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 29	$ 296	$ 2,293	$ 2,618	$ 122	$ 242	$ 660	$ 1,024	$ 3,642
County Current	$ 1,643	$ 16,938	$ 131,177	$ 149,758	$ 6,976	$ 13,822	$ 37,790	$ 58,588	$ 208,346
Total County	$ 1,643	$ 16,938	$ 131,177	$ 149,758	$ 6,976	$ 13,822	$ 37,790	$ 58,588	$ 208,346
School Current	$ 5,274	$ 54,367	$ 421,049	$ 480,690	$ 22,394	$ 44,369	$ 121,298	$ 188,061	$ 668,751
School Bonds	1,482	15,279	118,334	135,095	6,293	12,469	34,090	52,852	187,947
Total Schools	$ 6,756	$ 69,646	$ 539,383	$ 615,785	$ 28,687	$ 56,838	$ 155,388	$ 240,913	$ 856,698
Municipal Current	$	$	$	$	$ 8,922	$ 15,004	$ 41,870	$ 65,796	$ 65,796
Total Municipal	$	$	$	$	$ 8,922	$ 15,004	$ 41,870	$ 65,796	$ 65,796
GRAND TOTAL	$ 8,428	$ 86,880	$ 672,853	$ 768,161	$ 44,707	$ 85,906	$ 235,708	$ 366,321	$ 1,134,482
Total Average Rate of Levy on Each $100	.73	1.47	2.93	2.56	.92	1.78	3.57	2.24	2.45
FOR ALL PURPOSES:									
Real Estate	$	$ 81,754	$ 113,687	$ 195,441	$	$ 79,717	$ 79,388	$ 159,105	$ 354,546
Personal Property	7,334	5,126	300,085	312,545	42,695	6,189	109,286	158,170	470,715
Public Utility Property	1,094	....	259,081	260,175	2,012	....	47,034	49,046	309,221
Total	$ 8,428	$ 86,880	$ 672,853	$ 768,161	$ 44,707	$ 85,906	$ 235,708	$ 366,321	$ 1,134,482

	Taxes Levied
Class I	$ 53,135
Class II	172,786
Class III	672,853
Class IV	235,708
TOTAL	$ 1,134,482

Table No. A
RECAPITULATION UPSNUR COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 13,167,530	$ 7,202,935	$ 20,370,465	$	$ 6,881,735	$ 6,217,735	$ 13,099,470	$ 33,469,935
Personal Property	1,963,105	1,073,505	21,251,270	24,287,880	3,383,660	102,095	4,197,510	7,683,265	31,971,145
Public Utility Property	322,100	....	16,014,200	16,336,300	130,400	....	1,990,000	2,120,400	18,456,700
Total	$ 2,285,205	$ 14,241,035	$ 44,468,405	$ 60,994,645	$ 3,514,060	$ 6,983,830	$ 12,405,245	$ 22,903,135	$ 83,897,780

	Assessed Valuation
Class I	$ 5,799,265
Class II	21,224,865
Class III	44,468,405
Class IV	12,405,245
Total Taxable Property	83,897,780
Total H. S. Exemption	4,223,425
Total County Assessed Valuations	$ 88,121,205

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 57	$ 712	$ 4,446	$ 5,215	$ 87	$ 349	$ 1,240	$ 1,676	$ 6,891
County Current	$ 3,267	$ 40,729	$ 254,359	$ 298,355	$ 5,025	$ 19,973	$ 70,958	$ 95,956	$ 394,311
Total County	$ 3,267	$ 40,729	$ 254,359	$ 298,355	$ 5,025	$ 19,973	$ 70,958	$ 95,956	$ 394,311
School Current	$ 5,244	$ 65,366	$ 408,219	$ 478,829	$ 8,064	$ 32,055	$ 113,880	$ 153,999	$ 632,828
School Bonds	2,632	32,784	204,735	240,151	4,045	16,077	57,113	77,235	317,386
Total Schools	$ 7,876	$ 98,150	$ 612,954	$ 718,980	$ 12,109	$ 48,132	$ 170,993	$ 231,234	$ 950,214
Municipal Current	$	$	$	$	$ 4,921	$ 19,556	$ 69,471	$ 93,948	$ 93,948
Total Municipal	$	$	$	$	$ 4,921	$ 19,556	$ 69,471	$ 93,948	$ 93,948
GRAND TOTAL	$ 11,200	$ 139,591	$ 871,759	$ 1,022,550	$ 22,142	$ 88,010	$ 312,662	$ 422,814	$ 1,445,364
Total Average Rate of Levy on Each $100	.49	.98	1.96	1.68	.63	1.26	2.52	1.85	1.72
FOR ALL PURPOSES:									
Real Estate	$	$ 129,068	$ 141,206	$ 270,274	$	$ 86,724	$ 156,712	$ 243,436	$ 513,710
Personal Property	9,621	10,523	416,611	436,755	21,320	1,286	105,794	128,400	565,155
Public Utility Property	1,579	....	313,942	315,521	822	....	50,156	50,978	366,499
Total	$ 11,200	$ 139,591	$ 871,759	$ 1,022,550	$ 22,142	$ 88,010	$ 312,662	$ 422,814	$ 1,445,364

	Taxes Levied
Class I	$ 33,342
Class II	227,601
Class III	871,759
Class IV	312,662
TOTAL	$ 1,445,364

Table No. B

RECAPITULATION UPSHUR COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 14,550,380	$ 7,780,040	$ 22,330,420	$	$ 6,995,885	$ 6,362,890	$ 13,358,775	$ 35,689,195
Personal Property	1,212,630	1,267,260	24,585,850	27,065,740	3,742,100	113,020	4,772,725	8,627,845	35,693,585
Public Utility Property	371,500	....	16,047,000	16,418,500	222,100	....	2,062,800	2,284,900	18,703,400
Total	$ 1,584,130	$ 15,817,640	$ 48,412,890	$ 65,814,660	$ 3,964,200	$ 7,108,905	$ 13,198,415	$ 24,271,520	$ 90,086,180

	Assessed Valuation
Class I	$ 5,548,330
Class II	22,926,545
Class III	48,412,890
Class IV	13,198,415
Total Taxable Property	90,086,180
Total H. S. Exemption	4,403,970
Total County Assessed Valuations	$ 94,490,150

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 40	$ 791	$ 4,841	$ 5,672	$ 99	$ 356	$ 1,319	$ 1,774	$ 7,446
County Current	$ 2,265	$ 45,238	$ 276,922	$ 324,425	$ 5,669	$ 20,332	$ 75,495	$ 101,496	$ 425,921
Total County	$ 2,265	$ 45,238	$ 276,922	$ 324,425	$ 5,669	$ 20,332	$ 75,495	$ 101,496	$ 425,921
School Current	$ 3,636	$ 72,603	$ 444,431	$ 520,670	$ 9,098	$ 32,630	$ 121,162	$ 162,890	$ 683,560
School Bonds	1,690	33,755	206,626	242,071	4,230	15,170	56,331	75,731	317,802
Total Schools	$ 5,326	$ 106,358	$ 651,057	$ 762,741	$ 13,328	$ 47,800	$ 177,493	$ 238,621	$ 1,001,362
Municipal Current	$	$	$	$	$ 5,550	$ 19,904	$ 73,911	$ 99,365	$ 99,365
Total Municipal	$	$	$	$	$ 5,550	$ 19,904	$ 73,911	$ 99,365	$ 99,365
GRAND TOTAL	$ 7,631	$ 152,387	$ 932,820	$ 1,092,838	$ 24,646	$ 88,392	$ 328,218	$ 441,256	$ 1,534,094
Total Average Rate of Levy on Each $100	.48	.96	1.93	1.66	.62	1.24	2.49	1.82	1.70
FOR ALL PURPOSES:									
Real Estate	$	$ 140,178	$ 149,906	$ 290,084	$	$ 86,987	$ 158,232	$ 245,219	$ 535,303
Personal Property	5,841	12,209	473,720	491,770	23,265	1,405	118,688	143,358	635,128
Public Utility Property	1,790	....	309,194	310,984	1,381	....	51,298	52,679	363,663
Total	$ 7,631	$ 152,387	$ 932,820	$ 1,092,838	$ 24,646	$ 88,392	$ 328,218	$ 441,256	$ 1,534,094

	Taxes Levied
Class I	$ 32,277
Class II	240,779
Class III	932,820
Class IV	328,218
TOTAL	$ 1,534,094

Table No. A
RECAPITULATION WAYNE COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 22,281,470	$ 9,801,210	$ 32,082,680	$	$ 13,120,150	$ 7,643,320	$ 20,763,470	$ 52,846,150
Personal Property	695,030	2,032,040	15,997,800	18,724,870	4,817,960	576,870	12,102,400	17,497,230	36,222,100
Public Utility Property	348,600	....	45,617,300	45,965,900	456,900	....	7,649,300	8,106,200	54,072,100
Total	$ 1,043,630	$ 24,313,510	$ 71,416,310	$ 96,773,450	$ 5,274,860	$ 13,697,020	$ 27,395,020	$ 46,366,900	$143,140,350

	Assessed Valuation
Class I	$ 6,318,490
Class II	38,010,530
Class III	71,416,310
Class IV	27,395,020
Total Taxable Property	143,140,350
Total H. S. Exemption	5,130,900
Total County Assessed Valuations	$148,271,250

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 27	$ 1,215	$ 7,142	$ 8,384	$ 133	$ 686	$ 2,741	$ 3,560	$ 11,944
County Current	$ 1,467	$ 68,370	$ 401,645	$ 471,482	$ 7,416	$ 38,517	$ 154,069	$ 200,002	$ 671,484
County Bonds	25	1,167	6,856	8,048	127	656	2,630	3,413	11,461
Total County	$ 1,492	$ 69,537	$ 408,501	$ 479,530	$ 7,543	$ 39,173	$ 156,699	$ 203,415	$ 682,945
School Current	$ 4,790	$ 223,198	$ 1,311,203	$ 1,539,191	$ 24,211	$ 125,738	$ 502,973	$ 652,922	$ 2,192,113
Total Schools	$ 4,790	$ 223,198	$ 1,311,203	$ 1,539,191	$ 24,211	$ 125,738	$ 502,973	$ 652,922	$ 2,192,113
Municipal Current	$	$	$	$	$ *6,013	$ 24,697	$ 115,783	$ 146,493	$ 146,493
Municipal Bonds	....	....	....	....	2,811	18,068	67,746	88,625	88,625
Total Municipal	$	$	$	$	$ 8,824	$ 42,765	$ 183,529	$ 235,118	$ 235,118
GRAND TOTAL	$ 6,309	$ 293,950	$ 1,726,846	$ 2,027,105	$ 40,711	$ 208,362	$ 845,942	$ 1,095,015	$ 3,122,120
Total Average Rate of Levy on Each $100	.61	1.21	2.42	2.10	.77	1.52	3.08	2.36	2.18
FOR ALL PURPOSES:									
Real Estate	$	$ 269,383	$ 236,993	$ 506,376	$	$ 199,233	$ 236,576	$ 435,809	$ 942,185
Personal Property	4,202	24,567	386,827	415,596	37,131	9,129	372,226	418,486	834,082
Public Utility Property	2,107	....	1,103,026	1,105,133	3,580	....	237,140	240,720	1,345,853
Total	$ 6,309	$ 293,950	$ 1,726,846	$ 2,027,105	$ 40,711	$ 208,362	$ 845,942	$ 1,095,015	$ 3,122,120

	Taxes Levied
Class I	$ 47,020
Class II	502,312
Class III	1,726,846
Class IV	845,942
TOTAL	$ 3,122,120

*Board of Park Commission.

Table No. B
RECAPITULATION WAYNE COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 23,562,140	$ 10,414,320	$ 33,976,460	$	$ 12,916,960	$ 8,406,790	$ 21,323,750	$ 55,300,210
Personal Property	722,200	2,209,720	18,759,830	21,691,750	5,504,680	540,360	14,206,720	20,251,760	41,943,510
Public Utility Property	422,900	....	46,935,500	47,358,600	562,000	....	8,242,000	8,804,000	56,162,600
Total	$ 1,145,100	$ 25,771,880	$ 76,109,850	$103,026,810	$ 6,066,680	$ 13,457,320	$ 30,855,510	$ 50,379,510	$153,406,320

	Assessed Valuation
Class I	$ 7,211,780
Class II	39,229,180
Class III	76,109,850
Class IV	30,855,510
Total Taxable Property	153,406,320
Total H. S. Exemption	5,681,060
Total County Assessed Valuations	$159,087,380

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 29	$ 1,289	$ 7,611	$ 8,929	$ 151	$ 673	$ 3,086	$ 3,910	$ 12,839
County Current	$ 1,613	$ 72,625	$ 428,955	$ 503,193	$ 8,548	$ 37,923	$ 173,903	$ 220,374	$ 723,567
County Bonds	24	1,083	6,393	7,500	128	565	2,590	3,283	10,783
Total County	$ 1,637	$ 73,708	$ 435,348	$ 510,693	$ 8,676	$ 38,488	$ 176,493	$ 223,657	$ 734,350
School Current	$ 5,256	$ 236,585	$ 1,397,377	$ 1,639,218	$ 27,845	$ 123,538	$ 566,506	$ 717,889	$ 2,357,107
Total Schools	$ 5,256	$ 236,585	$ 1,397,377	$ 1,639,218	$ 27,845	$ 123,538	$ 566,506	$ 717,889	$ 2,357,107
Municipal Current	$	$	$	$	$ 6,267	$ 22,637	$ 127,290	$ 156,194	$ 156,194
Municipal Bonds	....	....	....	....	3,176	16,361	68,397	87,934	87,934
Board of Park Comm.	....	....	....	....	331	2,040	5,669	8,040	8,040
Total Municipal	$	$	$	$	$ 9,774	$ 41,038	$ 201,356	$ 252,168	$ 252,168
GRAND TOTAL	$ 6,922	$ 311,582	$ 1,840,336	$ 2,158,840	$ 46,446	$ 203,737	$ 947,441	$ 1,197,624	$ 3,356,464
Total Average Rate of Levy on Each $100	.60	1.21	2.42	2.10	.77	1.51	3.07	2.38	2.19
FOR ALL PURPOSES:									
Real Estate	$	$ 284,866	$ 251,818	$ 536,684	$	$ 195,250	$ 258,596	$ 453,846	$ 990,530
Personal Property	4,366	26,716	453,613	484,695	42,089	8,487	435,319	485,895	970,590
Public Utility Property	2,556	....	1,134,905	1,137,461	4,357	....	253,526	257,883	1,395,344
Total	$ 6,922	$ 311,582	$ 1,840,336	$ 2,158,840	$ 46,446	$ 203,737	$ 947,441	$ 1,197,624	$ 3,356,464

	Taxes Levied
Class I	$ 53,368
Class II	515,319
Class III	1,840,336
Class IV	947,441
TOTAL	$ 3,356,464

Table No. A
RECAPITULATION WEBSTER COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 5,571,370	$ 28,989,530	$ 34,560,900	$	$ 1,771,790	$ 1,654,900	$ 3,426,690	$ 37,987,590
Personal Property	836,980	523,440	13,018,070	14,378,490	1,087,820	34,000	1,917,070	3,038,890	17,417,380
Public Utility Property	26,900	....	5,040,900	5,067,800	80,800	....	1,450,300	1,531,100	6,598,900
Total	$ 863,880	$ 6,094,810	$ 47,048,500	$ 54,007,190	$ 1,168,620	$ 1,805,790	$ 5,022,270	$ 7,996,680	$ 62,003,870

	Assessed Valuation
Class I	$ 2,032,500
Class II	7,900,600
Class III	47,048,500
Class IV	5,022,270
Total Taxable Property	62,003,870
Total H. S. Exemption	2,143,560
Total County Assessed Valuations	$ 64,147,430

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 22	$ 305	$ 4,705	$ 5,032	$ 30	$ 91	$ 502	$ 623	$ 5,655
County Current	$ 1,235	$ 17,431	$ 269,117	$ 287,783	$ 1,670	$ 5,164	$ 28,728	$ 35,562	$ 323,345
Total County	$ 1,235	$ 17,431	$ 269,117	$ 287,783	$ 1,670	$ 5,164	$ 28,728	$ 35,562	$ 323,345
School Current	$ 1,983	$ 27,975	$ 431,905	$ 461,863	$ 2,682	$ 8,289	$ 46,105	$ 57,076	$ 518,939
School Bonds	489	6,899	106,518	113,906	662	2,044	11,370	14,076	127,982
Total Schools	$ 2,472	$ 34,874	$ 538,423	$ 575,769	$ 3,344	$ 10,333	$ 57,475	$ 71,152	$ 646,921
Municipal Current	$	$	$	$	$ 1,461	$ 4,514	$ 25,111	$ 31,086	$ 31,086
Total Municipal	$	$	$	$	$ 1,461	$ 4,514	$ 25,111	$ 31,086	$ 31,086
GRAND TOTAL	$ 3,729	$ 52,610	$ 812,245	$ 868,584	$ 6,505	$ 20,102	$ 111,816	$ 138,423	$ 1,007,007
Total Average Rate of Levy on Each $100	.43	.86	1.73	1.61	.56	1.11	2.22	1.73	1.62
FOR ALL PURPOSES:									
Real Estate	$	$ 48,092	$ 500,475	$ 548,567	$	$ 19,723	$ 36,845	$ 56,568	$ 605,135
Personal Property	3,613	4,518	224,744	232,875	6,055	379	42,682	49,116	281,991
Public Utility Property	116	....	87,026	87,142	450	....	32,289	32,739	119,881
Total	$ 3,729	$ 52,610	$ 812,245	$ 868,584	$ 6,505	$ 20,102	$ 111,816	$ 138,423	$ 1,007,007

	Taxes Levied
Class I	$ 10,234
Class II	72,712
Class III	812,245
Class IV	111,816
TOTAL	$ 1,007,007

Table No. B
RECAPITULATION WEBSTER COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 6,393,970	$ 30,247,360	$ 36,641,330	$	$ 1,943,700	$ 1,865,490	$ 3,809,190	$ 40,450,520
Personal Property	954,500	692,620	20,226,200	21,873,320	1,237,510	64,820	2,401,150	3,703,480	25,576,800
Public Utility Property	44,500	....	5,272,300	5,316,800	133,100	....	1,566,800	1,699,900	7,016,700
Total	$ 999,000	$ 7,086,590	$ 55,745,860	$ 63,831,450	$ 1,370,610	$ 2,008,520	$ 5,833,440	$ 9,212,570	$ 73,044,020

	Assessed Valuation
Class I	$ 2,369,610
Class II	9,095,110
Class III	55,745,860
Class IV	5,833,440
Total Taxable Property	73,044,020
Total H. S. Exemption	2,744,190
Total County Assessed Valuations	$ 75,788,210

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 25	$ 354	$ 5,574	$ 5,953	$ 34	$ 100	$ 582	$ 716	$ 6,669
County Current	$ 1,428	$ 20,268	$ 318,866	$ 340,562	$ 1,959	$ 5,745	$ 33,368	$ 41,072	$ 381,634
Total County	$ 1,428	$ 20,268	$ 318,866	$ 340,562	$ 1,959	$ 5,745	$ 33,368	$ 41,072	$ 381,634
School Current	$ 2,293	$ 32,528	$ 511,747	$ 546,568	$ 3,146	$ 9,219	$ 53,551	$ 65,916	$ 612,484
School Bonds	493	6,987	109,931	117,411	675	1,980	11,504	14,159	131,570
Total Schools	$ 2,786	$ 39,515	$ 621,678	$ 663,979	$ 3,821	$ 11,199	$ 65,055	$ 80,075	$ 744,054
Municipal Current	$	$	$	$	$ 1,714	$ 5,022	$ 29,167	$ 35,903	$ 35,903
Total Municipal	$	$	$	$	$ 1,714	$ 5,022	$ 29,167	$ 35,903	$ 35,903
GRAND TOTAL	$ 4,239	$ 60,137	$ 946,118	$ 1,010,494	$ 7,528	$ 22,066	$ 128,172	$ 157,766	$ 1,168,260
Total Average Rate of Levy on Each $100	.42	.85	1.70	1.58	.55	1.10	2.20	1.71	1.60
FOR ALL PURPOSES:									
Real Estate	$	$ 54,259	$ 513,358	$ 567,617	$	$ 21,354	$ 40,988	$ 62,342	$ 629,959
Personal Property	4,050	5,878	343,279	353,207	6,797	712	52,758	60,267	413,474
Public Utility Property	189	....	89,481	89,670	731	....	34,426	35,157	124,827
Total	$ 4,239	$ 60,137	$ 946,118	$ 1,010,494	$ 7,528	$ 22,066	$ 128,172	$ 157,766	$ 1,168,260

	Taxes Levied
Class I	$ 11,767
Class II	82,203
Class III	946,118
Class IV	128,172
TOTAL	$ 1,168,260

Table No. A
RECAPITULATION WETZEL COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,588,200	$ 5,708,910	$ 14,297,110	$	$ 13,122,190	$ 9,279,190	$ 22,401,380	$ 36,698,490
Personal Property	753,090	....	5,605,270	6,358,360	3,658,330	....	10,413,170	14,071,500	20,429,860
Public Utility Property	778,100	....	29,816,400	30,594,500	837,500	....	3,209,100	4,046,600	34,641,100
Total	$ 1,531,190	$ 8,588,200	$ 41,130,580	$ 51,249,970	$ 4,495,830	$ 13,122,190	$ 22,901,460	$ 40,519,480	$ 91,769,450

	Assessed Valuation
Class I	$ 6,027,020
Class II	21,710,390
Class III	41,130,580
Class IV	22,901,460
Total Taxable Property	91,769,450
Total H. S. Exemption	3,432,660
Total County Assessed Valuations	$ 95,202,110

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 38	$ 430	$ 4,113	$ 4,581	$ 113	$ 656	$ 2,290	$ 3,059	$ 7,640
County Current	$ 2,190	$ 24,562	$ 235,267	$ 262,019	$ 6,429	$ 37,529	$ 130,996	$ 174,954	$ 436,973
Total County	$ 2,190	$ 24,562	$ 235,267	$ 262,019	$ 6,429	$ 37,529	$ 130,996	$ 174,954	$ 436,973
School Current	$ 7,028	$ 78,840	$ 755,157	$ 841,025	$ 20,635	$ 120,463	$ 420,471	$ 561,569	$ 1,402,594
School Bonds	3,320	37,238	356,684	397,242	9,747	56,897	198,601	265,245	662,487
Total Schools	$ 10,348	$ 116,078	$ 1,111,841	$ 1,238,267	$ 30,382	$ 177,360	$ 619,072	$ 826,814	$ 2,065,081
Municipal Current	$	$	$	$	$ 4,656	$ 27,041	$ 92,864	$ 124,561	$ 124,561
Municipal Bonds	....	....	....	....	965	5,765	21,644	28,374	28,374
Total Municipal	$	$	$	$	$ 5,621	$ 32,806	$ 114,508	$ 152,935	$ 152,935
GRAND TOTAL	$ 12,576	$ 141,070	$ 1,351,221	$ 1,504,867	$ 42,545	$ 248,351	$ 866,866	$ 1,157,762	$ 2,662,629
Total Average Rate of Levy on Each $100	.82	1.64	3.28	2.94	.95	1.89	3.78	2.86	2.90
FOR ALL PURPOSES:									
Real Estate	$	$ 141,070	$ 187,549	$ 328,619	$	$ 248,351	$ 351,236	$ 599,587	$ 928,206
Personal Property	6,185	....	184,144	190,329	34,619	....	394,159	428,778	819,107
Public Utility Property	6,391	....	979,528	985,919	7,926	....	121,471	129,397	1,115,316
Total	$ 12,576	$ 141,070	$ 1,351,221	$ 1,504,867	$ 42,545	$ 248,351	$ 866,866	$ 1,157,762	$ 2,662,629

	Taxes Levied
Class I	$ 55,121
Class II	389,421
Class III	1,351,221
Class IV	866,866
TOTAL	$ 2,662,629

Table No. B

RECAPITULATION WETZEL COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,819,680	$ 5,729,270	$ 14,548,950	$	$ 13,250,360	$ 9,245,480	$ 22,495,840	$ 37,044,790
Personal Property	711,720	....	6,629,090	7,340,810	4,518,080	....	11,498,150	16,016,230	23,357,040
Public Utility Property	776,400	....	30,302,700	31,079,100	829,200	....	3,383,000	4,212,200	35,291,300
Total	$ 1,488,120	$ 8,819,680	$ 42,661,060	$ 52,968,860	$ 5,347,280	$ 13,250,360	$ 24,126,630	$ 42,724,270	$ 95,693,130

	Assessed Valuation
Class I	$ 6,835,400
Class II	22,070,040
Class III	42,661,060
Class IV	24,126,630
Total Taxable Property	95,693,130
Total H. S. Exemption	3,688,020
Total County Assessed Valuations	$ 99,381,150

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 37	$ 441	$ 4,266	$ 4,744	$ 134	$ 663	$ 2,414	$ 3,211	$ 7,955
County Current	$ 2,128	$ 25,224	$ 244,021	$ 271,373	$ 7,646	$ 37,896	$ 138,003	$ 183,545	$ 454,918
Total County	$ 2,128	$ 25,224	$ 244,021	$ 271,373	$ 7,646	$ 37,896	$ 138,003	$ 183,545	$ 454,918
School Current	$ 6,831	$ 80,965	$ 783,257	$ 871,053	$ 24,545	$ 121,637	$ 442,965	$ 589,147	$ 1,460,200
School Bonds	3,226	38,242	369,957	411,425	11,592	57,453	209,226	278,271	689,696
Total Schools	$ 10,057	$ 119,207	$ 1,153,214	$ 1,282,478	$ 36,137	$ 179,090	$ 652,191	$ 867,418	$ 2,149,896
Municipal Current	$	$	$	$	$ 5,507	$ 27,470	$ 98,854	$ 131,831	$ 131,831
Municipal Bonds	....	....	....	....	1,177	5,657	21,778	28,612	28,612
Total Municipal	$	$	$	$	$ 6,684	$ 33,127	$ 120,632	$ 160,443	$ 160,443
GRAND TOTAL	$ 12,222	$ 144,872	$ 1,401,501	$ 1,558,595	$ 50,601	$ 250,776	$ 913,240	$ 1,214,617	$ 2,773,212
Total Average Rate of Levy on Each $100	.82	1.64	3.29	2.94	.95	1.89	3.79	2.84	2.90
FOR ALL PURPOSES:									
Real Estate	$	$ 144,872	$ 188,218	$ 333,090	$	$ 250,776	$ 349,960	$ 600,736	$ 933,826
Personal Property	5,845	....	217,779	223,624	42,754	....	435,227	477,981	701,605
Public Utility Property	6,377	....	995,504	1,001,881	7,847	....	128,053	135,900	1,137,781
Total	$ 12,222	$ 144,872	$ 1,401,501	$ 1,558,595	$ 50,601	$ 250,776	$ 913,240	$ 1,214,617	$ 2,773,212

	Taxes Levied
Class I	$ 62,823
Class II	395,648
Class III	1,401,501
Class IV	913,240
TOTAL	$ 2,773,212

Table No. A
RECAPITULATION WIRT COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,589,280	$ 4,600,440	$ 13,189,720	$	$ 1,377,620	$ 960,495	$ 2,338,115	$ 15,527,835
Personal Property	1,692,450	154,650	4,686,375	6,533,475	386,725	94,400	504,775	985,900	7,519,375
Public Utility Property	50,900	....	3,118,800	3,169,700	33,100	....	248,400	281,500	3,451,200
Total	$ 1,743,350	$ 8,743,930	$ 12,405,615	$ 22,892,895	$ 419,825	$ 1,472,020	$ 1,713,670	$ 3,605,515	$ 26,498,410

	Assessed Valuation
Class I	$ 2,163,175
Class II	10,215,950
Class III	12,405,615
Class IV	1,713,670
Total Taxable Property	26,498,410
Total H. S. Exemption	1,046,580
Total County Assessed Valuations	$ 27,544,990

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 44	$ 437	$ 1,241	$ 1,722	$ 10	$ 74	$ 171	$ 255	$ 1,977
County Current	$ 2,493	$ 25,008	$ 70,960	$ 98,461	$ 600	$ 4,210	$ 9,802	$ 14,612	$ 113,073
Total County	$ 2,493	$ 25,008	$ 70,960	$ 98,461	$ 600	$ 4,210	$ 9,802	$ 14,612	$ 113,073
School Current	$ 8,002	$ 80,269	$ 227,768	$ 316,039	$ 1,927	$ 13,513	$ 31,463	$ 46,903	$ 362,942
Total Schools	$ 8,002	$ 80,269	$ 227,768	$ 316,039	$ 1,927	$ 13,513	$ 31,463	$ 46,903	$ 362,942
Municipal Current	$	$	$	$	$ 525	$ 3,679	$ 8,568	$ 12,772	$ 12,772
Total Municipal	$	$	$	$	$ 525	$ 3,679	$ 8,568	$ 12,772	$ 12,772
GRAND TOTAL	$ 10,539	$ 105,714	$ 299,969	$ 416,222	$ 3,062	$ 21,476	$ 50,004	$ 74,542	$ 490,764
Total Average Rate of Levy on Each $100	.61	1.21	2.42	1.82	.73	1.46	2.92	2.07	1.85
FOR ALL PURPOSES:									
Real Estate	$	$ 103,844	$ 111,239	$ 215,083	$	$ 20,099	$ 28,027	$ 48,126	$ 263,209
Personal Property	10,231	1,870	113,317	125,418	2,821	1,377	14,729	18,927	144,345
Public Utility Property	308	....	75,413	75,721	241	....	7,248	7,489	83,210
Total	$ 10,539	$ 105,714	$ 299,969	$ 416,222	$ 3,062	$ 21,476	$ 50,004	$ 74,542	$ 490,764

	Taxes Levied
Class I	$ 13,601
Class II	127,190
Class III	299,969
Class IV	50,004
TOTAL	$ 490,764

Table No. B
RECAPITULATION WIRT COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 8,772,115	$ 4,547,005	$ 13,319,120	$	$ 1,401,580	$ 943,190	$ 2,344,790	$ 15,663,890
Personal Property	1,797,690	160,100	4,730,770	6,688,560	545,985	115,600	616,370	1,277,955	7,966,515
Public Utility Property	68,900	....	3,359,300	3,428,200	55,900	....	250,300	306,200	3,734,400
Total	$ 1,866,590	$ 8,932,215	$ 12,637,075	$ 23,435,880	$ 601,885	$ 1,517,180	$ 1,809,860	$ 3,928,925	$ 27,364,805

	Assessed Valuation
Class I	$ 2,468,475
Class II	10,449,395
Class III	12,637,075
Class IV	1,809,860
Total Taxable Property	27,364,805
Total H. S. Exemption	1,221,510
Total County Assessed Valuations	$ 28,586,315

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 47	$ 447	$ 1,284	$ 1,758	$ 15	$ 76	$ 181	$ 272	$ 2,030
County Current	$ 2,669	$ 25,546	$ 72,284	$ 100,499	$ 861	$ 4,339	$ 10,352	$ 15,552	$ 116,051
Total County	$ 2,669	$ 25,546	$ 72,284	$ 100,499	$ 861	$ 4,339	$ 10,352	$ 15,552	$ 116,051
School Current	$ 8,568	$ 81,998	$ 232,017	$ 322,583	$ 2,763	$ 13,928	$ 33,229	$ 49,920	$ 372,503
Total Schools	$ 8,568	$ 81,998	$ 232,017	$ 322,583	$ 2,763	$ 13,928	$ 33,229	$ 49,920	$ 372,503
Municipal Current	$	$	$	$	$ 752	$ 3,793	$ 9,050	$ 13,595	$ 13,595
Total Municipal	$	$	$	$	$ 752	$ 3,793	$ 9,050	$ 13,595	$ 13,595
GRAND TOTAL	$ 11,284	$ 107,991	$ 305,565	424,840	$ 4,391	$ 22,136	$ 52,812	$ 79,339	$ 504,179
Total Average Rate of Levy on Each $100	.80	1.21	2.42	1.81	.73	1.46	2.92	2.02	1.84
FOR ALL PURPOSES:									
Real Estate	$	$ 106,055	$ 109,947	$ 216,002	$	$ 20,449	$ 27,522	$ 47,971	$ 263,973
Personal Property	10,867	1,936	114,390	127,193	3,983	1,687	17,986	23,656	150,849
Public Utility Property	417	....	81,228	81,645	408	....	7,304	7,712	89,357
Total	$ 11,284	$ 107,991	$ 305,565	$ 424,840	$ 4,391	$ 22,136	$ 52,812	79,339	$ 504,179

	Taxes Levied
Class I	$ 15,675
Class II	130,127
Class III	305,565
Class IV	52,812
TOTAL	$ 504,179

Table No. A

RECAPITULATION WOOD COUNTY

ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 59,731,080	$ 34,216,340	$ 93,947,420	$	$ 94,745,170	$ 72,515,990	$167,261,160	$261,208,580
Personal Property	3,329,320	....	52,888,210	56,217,530	24,802,090	....	53,163,960	77,966,050	134,183,580
Public Utility Property	317,000	....	18,713,900	19,030,900	554,500	....	17,541,100	18,095,600	37,126,500
Total	$ 3,646,320	$ 59,731,080	$105,818,450	$169,195,850	$ 25,356,590	$ 94,745,170	$143,221,050	$263,322,810	$432,518,660

	Assessed Valuation
Class I	$ 29,002,910
Class II	154,476,250
Class III	105,818,450
Class IV	143,221,050
Total Taxable Property	432,518,660
Total H. S. Exemption	19,656,130
Total County Assessed Valuations	$452,174,790

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 91	$ 2,987	$ 10,582	$ 13,660	$ 634	$ 4,736	$ 14,322	$ 19,692	$ 33,352
County Current	$ 5,214	$ 170,831	$ 605,282	$ 781,327	$ 36,259	$ 270,971	$ 819,225	$ 1,126,455	$ 1,907,782
Total County	$ 5,214	$ 170,831	$ 605,282	$ 781,327	$ 36,259	$ 270,971	$ 819,225	$ 1,126,455	$ 1,907,782
School Current	$ 16,737	$ 548,331	$ 1,942,827	$ 2,507,895	$ 116,387	$ 869,761	$ 2,629,538	$ 3,615,686	$ 6,123,581
School Bonds	3,588	117,551	416,501	537,640	24,951	186,459	563,718	775,128	1,312,768
Total Schools	$ 20,325	$ 665,882	$ 2,359,328	$ 3,045,535	$ 141,338	$ 1,056,220	$ 3,193,256	$ 4,390,814	$ 7,436,349
Municipal Current	$	$	$	$	$ 31,549	$ 234,095	$ 710,812	$ 976,456	$ 976,456
Municipal Bonds	....	....	....	....	147	2,768	5,293	8,208	8,206
Total Municipal	$	$	$	$	$ 31,696	$ 236,863	$ 716,105	$ 984,664	$ 984,664
GRAND TOTAL	$ 25,630	$ 839,700	$ 2,975,192	$ 3,840,522	$ 209,927	$ 1,568,790	$ 4,742,908	$ 6,521,625	$ 10,362,147
Total Average Rate of Levy on Each $100	.70	1.41	2.81	2.27	.83	1.66	3.31	2.48	2.40
FOR ALL PURPOSES:									
Real Estate	$	$ 839,700	$ 982,027	$ 1,801,727	$	$ 1,568,790	$ 2,401,439	$ 3,970,229	$ 5,771,956
Personal Property	23,402	....	1,487,005	1,510,407	205,337	....	1,760,578	1,965,915	3,476,322
Public Utility Property	2,228	....	526,160	528,388	4,590	....	580,891	585,481	1,113,869
Total	$ 25,630	$ 839,700	$ 2,975,192	$ 3,840,522	$ 209,927	$ 1,568,790	$ 4,742,908	$ 6,521,625	$ 10,362,147

	Taxes Levied
Class I	$ 235,557
Class II	2,408,490
Class III	2,975,192
Class IV	4,742,908
TOTAL	$ 10,362,147

Table No. B

RECAPITULATION WOOD COUNTY

ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 65,460,150	$ 34,488,430	$ 99,948,580	$	$ 95,382,870	$ 73,951,540	$169,334,410	$269,282,990
Personal Property	4,380,810	....	55,607,580	59,988,390	27,809,550	....	56,720,150	84,529,700	144,518,090
Public Utility Property	463,000	....	20,317,200	20,780,200	860,800	....	18,299,100	19,159,900	39,940,100
Total	$ 4,843,810	$ 65,460,150	$110,413,210	$180,717,170	$ 28,670,350	$ 95,382,870	$148,970,790	$273,024,010	$453,741,180

	Assessed Valuation
Class I	$ 33,514,180
Class II	160,843,020
Class III	110,413,210
Class IV	148,970,790
Total Taxable Property	453,741,180
Total H. S. Exemption	20,912,180
Total County Assessed Valuations	$474,653,360

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 121	$ 3,273	$ 11,041	$ 14,435	$ 717	$ 4,769	$ 14,898	$ 20,384	$ 34,819
County Current	$ 6,927	$ 187,210	$ 631,564	$ 825,707	$ 40,999	$ 272,796	$ 852,113	$ 1,165,908	$ 1,991,615
Total County	$ 6,927	$ 187,210	$ 631,564	$ 825,707	$ 40,999	$ 272,796	$ 852,113	$ 1,165,908	$ 1,991,615
School Current	$ 22,233	$ 600,924	$ 2,027,187	$ 2,650,344	$ 131,598	$ 875,615	$ 2,735,104	$ 3,742,317	$ 6,392,661
School Bonds	4,636	125,291	422,662	552,589	27,437	182,564	570,261	780,262	1,332,851
Total Schools	$ 26,869	$ 726,215	$ 2,449,849	$ 3,202,933	$ 159,035	$ 1,058,179	$ 3,305,365	$ 4,522,579	$ 7,725,512
Municipal Current	$	$	$	$	$ 35,696	$ 235,642	$ 739,153	$ 1,010,491	$ 1,010,491
Municipal Bonds	....	....	....	....	143	2,814	5,702	8,659	8,659
Total Municipal	$	$	$	$	$ 35,839	$ 238,456	$ 744,855	$ 1,019,150	$ 1,019,150
GRAND TOTAL	$ 33,917	$ 916,704	$ 3,092,454	$ 4,043,075	$ 236,590	$ 1,574,200	$ 4,917,231	$ 6,728,021	$ 10,771,096
Total Average Rate of Levy on Each $100	.70	1.40	2.80	2.24	.83	1.65	3.30	2.46	2.37
FOR ALL PURPOSES:									
Real Estate	$	$ 916,704	$ 965,952	$ 1,882,656	$	$ 1,574,200	$ 2,440,994	$ 4,015,194	$ 5,897,850
Personal Property	30,675	....	1,557,458	1,588,133	229,486	....	1,872,220	2,101,706	3,689,839
Public Utility Property	3,242	....	569,044	572,286	7,104	....	604,017	611,121	1,183,407
Total	$ 33,917	$ 916,704	$ 3,092,454	$ 4,043,075	$ 236,590	$ 1,574,200	$ 4,917,231	$ 6,728,021	$ 10,771,096

	Taxes Levied
Class I	$ 270,507
Class II	2,490,904
Class III	3,092,454
Class IV	4,917,231
TOTAL	$ 10,771,096

Table No. A
RECAPITULATION WYOMING COUNTY
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,123,800	$ 36,077,820	$ 45,201,620	$	$ 4,165,470	$ 4,558,160	$ 8,723,630	$ 53,925,250
Personal Property	1,343,450	....	56,814,100	58,157,550	4,783,050	....	4,198,450	8,981,500	67,139,050
Public Utility Property	285,700	....	30,936,500	31,222,200	511,500	....	4,633,100	5,144,600	36,366,800
Total	$ 1,629,150	$ 9,123,800	$123,828,420	$134,581,370	$ 5,294,550	$ 4,165,470	$ 13,389,710	$ 22,849,730	$157,431,100

	Assessed Valuation
Class I	$ 6,923,700
Class II	13,289,270
Class III	123,828,420
Class IV	13,389,710
Total Taxable Property	157,431,100
Total H. S. Exemption	2,038,190
Total County Assessed Valuations	$159,469,290

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 40	$ 457	$ 12,383	$ 12,880	$ 133	$ 208	$ 1,341	$ 1,682	$ 14,562
County Current	$ 2,330	$ 26,094	$ 708,299	$ 736,723	$ 7,571	$ 11,915	$ 76,591	$ 96,077	$ 832,800
Total County	$ 2,330	$ 26,094	$ 708,299	$ 736,723	$ 7,571	$ 11,915	$ 76,591	$ 96,077	$ 832,800
School Current	$ 7,234	$ 81,020	$ 2,199,193	$ 2,287,447	$ 23,508	$ 36,991	$ 237,802	$ 298,301	$ 2,585,748
School Bonds	126	1,405	38,140	39,671	408	643	4,125	5,176	44,847
Permanent Improvement	244	2,736	74,296	77,276	795	1,248	8,034	10,077	87,353
Total Schools	$ 7,604	$ 85,161	$ 2,311,629	$ 2,404,394	$ 24,711	$ 38,882	$ 249,961	$ 313,554	$ 2,717,948
Municipal Current	$	$	$	$	$ 8,699	$ 14,410	$ 91,653	$ 114,762	$ 114,762
Total Municipal	$	$	$	$	$ 8,699	$ 14,410	$ 91,653	$ 114,762	$ 114,762
GRAND TOTAL	$ 9,974	$ 111,712	$ 3,032,311	$ 3,153,997	$ 41,114	$ 65,415	$ 419,546	$ 526,075	$ 3,680,072
Total Average Rate of Levy on Each $100	.61	1.22	2.45	2.34	.78	1.57	3.13	2.30	2.34
FOR ALL PURPOSES:									
Real Estate	$	$ 111,712	$ 883,474	$ 995,186	$	$ 65,415	$ 142,589	$ 208,004	$ 1,203,190
Personal Property	8,225	....	1,391,264	1,399,489	37,137	....	131,277	168,414	1,567,903
Public Utility Property	1,749	....	757,573	759,322	3,977	....	145,680	149,657	908,979
Total	$ 9,974	$ 111,712	$ 3,032,311	$ 3,153,997	$ 41,114	$ 65,415	$ 419,546	$ 526,075	$ 3,680,072

	Taxes Levied
Class I	$ 51,088
Class II	177,127
Class III	3,032,311
Class IV	419,546
TOTAL	$ 3,680,072

Table No. 8
RECAPITULATION WYOMING COUNTY
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$ 9,755,120	$ 35,820,850	$ 45,575,770	$	$ 4,260,470	$ 4,626,160	$ 8,886,630	$ 54,462,400
Personal Property	1,812,100	....	60,977,700	62,789,800	5,199,250	....	4,416,650	9,615,900	72,405,700
Public Utility Property	301,600	....	33,151,400	33,453,000	602,400	....	4,002,000	4,604,400	38,057,400
Total	$ 2,113,700	$ 9,755,120	$129,949,750	$141,818,570	$ 5,801,650	$ 4,260,470	$ 13,044,810	$ 23,106,930	$164,925,500

	Assessed Valuation
Class I	$ 7,915,350
Class II	14,015,590
Class III	129,949,750
Class IV	13,044,810
Total Taxable Property	164,925,500
Total H. S. Exemption	2,255,540
Total County Assessed Valuations	$167,181,040

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for County
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 53	$ 488	$ 12,995	$ 13,536	$ 145	$ 212	$ 1,305	$ 1,662	$ 15,198
County Current	$ 3,023	$ 27,900	$ 743,313	$ 774,236	$ 8,297	$ 12,185	$ 74,616	$ 95,098	$ 869,334
Total County	$ 3,023	$ 27,900	$ 743,313	$ 774,236	$ 8,297	$ 12,185	$ 74,616	$ 95,098	$ 869,334
School Current	$ 9,385	$ 88,625	$ 2,307,908	$ 2,403,918	$ 25,760	$ 37,832	$ 231,676	$ 295,268	$ 2,699,186
School Bonds	140	1,288	34,307	35,735	383	562	3,444	4,389	40,124
Permanent Improvement	316	2,926	77,969	81,211	870	1,280	7,827	9,977	91,188
Total Schools	$ 9,841	$ 90,839	$ 2,420,184	$ 2,520,864	$ 27,013	$ 39,674	$ 242,947	$ 309,634	$ 2,830,498
Municipal Current	$	$	$	$	$ 9,503	$ 14,765	$ 89,153	$ 113,421	$ 113,421
Total Municipal	$	$	$	$	$ 9,503	$ 14,765	$ 89,153	$ 113,421	$ 113,421
GRAND TOTAL	$ 12,917	$ 119,227	$ 3,176,492	$ 3,308,636	$ 44,958	$ 66,836	$ 408,021	$ 519,815	$ 3,828,451
Total Average Rate of Levy on Each $100	.61	1.22	2.44	2.33	.78	1.57	3.13	2.25	2.32
FOR ALL PURPOSES:									
Real Estate	$	$ 119,227	$ 875,600	$ 994,827	$	$ 66,836	$ 144,543	$ 211,379	$ 1,206,206
Personal Property	11,074	....	1,490,539	1,501,613	40,281	....	137,802	178,083	1,679,696
Public Utility Property	1,843	....	810,353	812,196	4,677	....	125,676	130,353	942,549
Total	$ 12,917	$ 119,227	$ 3,176,492	$ 3,308,636	$ 44,958	$ 66,836	$ 408,021	$ 519,815	$ 3,828,451

	Taxes Levied
Class I	$ 57,875
Class II	186,063
Class III	3,176,492
Class IV	408,021
TOTAL	$ 3,828,451

Table No. A
RECAPITULATION FOR ENTIRE STATE
ASSESSED VALUATION 1976

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for State
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$1,131,222,530	$ 900,924,577	$2,032,147,107	$	$ 954,388,183	$ 941,979,733	$1,896,367,916	$3,928,515,023
Personal Property	153,740,261	189,699,248	1,663,635,038	2,007,074,547	585,801,799	9,672,103	913,955,802	1,509,429,704	3,516,504,251
Public Utility Property	16,878,200	....	1,325,896,700	1,342,774,900	21,804,000	....	394,475,300	416,279,300	1,759,054,200
Total	$ 170,618,461	$1,320,921,778	$3,890,456,315	$5,381,996,554	$ 607,605,799	$ 964,060,286	$2,250,410,835	$3,822,076,920	$9,204,073,474

	Assessed Valuation
Class I	$ 778,224,260
Class II	2,284,982,064
Class III	3,890,456,315
Class IV	2,250,410,835
Total Taxable Property	9,204,073,474
Total H. S. Exemption	311,912,551
Total State Assessed Valuations	$9,515,986,025

TAXES LEVIED 1976

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for State
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 4,273	$ 66,045	$ 389,066	$ 459,384	$ 15,203	$ 48,224	$ 225,055	$ 288,482	$ 747,866
County Current	$ 247,163	$ 3,847,029	$ 22,525,272	$ 26,619,464	$ 893,935	$ 2,824,835	$ 13,176,144	$ 16,894,914	$ 43,514,378
County Bonds	2,168	31,415	174,858	208,441	15,027	33,517	173,963	222,507	430,948
Public Improvement	1,453	25,129	143,312	169,894	17,130	42,946	214,566	274,642	444,536
Total County	$ 250,784	$ 3,903,573	$ 22,843,442	$ 26,997,799	$ 926,092	$ 2,901,298	$ 13,564,673	$ 17,392,063	$ 44,389,862
School Current	$ 702,287	$ 11,232,856	$ 66,484,379	$ 78,419,522	$ 2,681,764	$ 8,570,274	$ 40,002,170	$ 51,254,208	$ 129,673,730
School Bonds	92,696	1,599,263	8,323,886	10,015,845	379,583	1,174,602	5,382,782	6,936,967	16,952,812
Permanent Improvement	1,959	29,883	221,658	253,500	11,902	29,183	166,704	207,789	461,289
Total Schools	$ 796,942	$ 12,862,002	$ 75,029,923	$ 88,688,867	$ 3,073,249	$ 9,774,059	$ 45,551,656	$ 58,398,964	$ 147,087,831
Municipal Current	$	$	$	$	$ 792,091	$ 2,550,018	$ 11,788,257	$ 15,130,366	$ 15,130,366
Municipal Bonds	....	....	....	....	101,141	239,605	1,260,928	1,601,674	1,601,674
Total Municipal	$	$	$	$	$ 893,232	$ 2,789,623	$ 13,049,185	$ 16,732,040	$ 16,732,040
GRAND TOTAL	$ 1,051,999	$ 16,831,620	$ 98,262,431	$ 116,146,050	$ 4,907,776	$ 15,513,204	$ 72,390,569	$ 92,811,549	$ 208,957,599
Total Average Rate of Levy on Each $100	.62	1.27	2.53	2.16	.81	1.61	3.22	2.43	2.27
FOR ALL PURPOSES:									
Real Estate	$	$ 14,309,099	$ 22,878,563	$ 37,187,662	$	$ 15,363,417	$ 30,356,250	$ 45,719,667	$ 82,907,329
Personal Property	948,533	2,522,521	42,384,020	45,855,074	4,737,435	149,787	29,358,325	34,245,547	80,100,621
Public Utility Property	103,466	....	32,999,848	33,103,314	170,341	....	12,675,994	12,846,335	45,949,649
Total	$ 1,051,999	$ 16,831,620	$ 98,262,431	$	$ 4,907,776	$ 15,513,204	$ 72,390,569	$ 92,811,549	$ 208,957,599

	Taxes Levied
Class I	$ 5,959,775
Class II	32,344,824
Class III	98,262,431
Class IV	72,390,569
TOTAL	$ 208,957,599

Table No. B
RECAPITULATION FOR ENTIRE STATE
ASSESSED VALUATION 1977

CLASS OF PROPERTY	DISTRICTS				MUNICIPALITIES				Total for State
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
Real Estate	$	$1,225,722,395	$ 964,544,469	$2,190,266,864	$	$ 990,473,757	$ 977,140,110	$1,967,613,867	$4,157,880,731
Personal Property	181,627,481	70,206,510	1,924,291,816	2,176,125,807	649,849,417	9,940,387	1,009,993,365	1,669,783,169	3,845,908,976
Public Utility Property	19,781,900	....	1,385,805,200	1,405,587,100	28,968,100	....	420,818,000	449,786,100	1,855,373,200
Total	$ 201,409,381	$1,295,928,905	$4,274,641,485	$5,771,979,771	$ 678,817,517	$1,000,414,144	$2,407,951,475	$4,087,183,136	$9,859,162,907

		Assessed Valuation
Class I		$ 880,226,898
Class II		2,296,343,049
Class III		4,274,641,485
Class IV		2,407,951,475
Total Taxable Property		9,859,162,907
Total H. S. Exemption		335,926,634
Total State Assessed Valuations		$10,195,089,541

TAXES LEVIED 1977

PURPOSES	DISTRICTS				MUNICIPALITIES				Total for State
	Class I	Class II	Class III	Total	Class I	Class II	Class IV	Total	
State Current	$ 5,036	$ 64,796	$ 427,460	$ 497,292	$ 16,951	$ 50,019	$ 240,801	$ 307,770	$ 805,062
County Current	$ 303,163	$ 3,805,314	$ 24,674,966	$ 28,783,443	$ 1,043,602	$ 3,032,996	$ 14,790,166	$ 18,866,764	$ 47,650,207
County Bonds	2,666	24,503	143,096	170,265	6,986	17,490	97,730	122,206	292,471
Public Improvement	882	9,949	77,590	88,421	8,728	19,843	89,456	118,027	206,448
Total County	$ 306,711	$ 3,839,766	$ 24,895,652	$ 29,042,129	$ 1,059,316	$ 3,070,329	$ 14,977,352	$ 19,106,997	$ 48,149,126
School Current	$ 826,669	$ 10,877,212	$ 72,805,923	$ 84,509,804	$ 2,999,203	$ 8,881,027	$ 42,767,097	$ 54,647,327	$ 139,157,131
School Bonds	101,471	1,524,359	9,913,502	11,539,332	420,356	1,212,438	5,706,431	7,339,225	18,878,557
Permanent Improvement	4,272	32,162	235,721	272,155	13,191	29,522	178,287	221,000	493,155
Total Schools	$ 932,412	$ 12,433,733	$ 82,955,146	$ 96,321,291	$ 3,432,750	$ 10,122,987	$ 48,651,815	$ 62,207,552	$ 158,528,843
Municipal Current	$	$	$	$	$ 837,690	$ 2,507,979	$ 11,841,077	$ 15,186,746	$ 15,186,746
Municipal Bonds	....	....	....	....	157,433	379,775	1,994,339	2,531,547	2,531,547
Total Municipal	$	$	$	$	$ 995,123	$ 2,887,754	$ 13,835,416	$ 17,718,293	$ 17,718,293
GRAND TOTAL	$ 1,244,159	$ 16,338,295	$ 108,278,258	$ 125,860,712	$ 5,504,140	$ 16,131,088	$ 77,705,384	$ 99,340,612	$ 225,201,324
Total Avarage Rate of Levy on Each $100	.62	1.26	2.53	2.18	.81	1.61	3.23	2.43	2.28
FOR ALL PURPOSES:									
Real Estate	$	$ 15,445,284	$ 24,558,127	$ 40,003,411	$	$ 15,977,538	$ 31,639,876	$ 47,617,414	$ 87,620,825
Personal Property	1,122,376	893,011	49,199,860	51,215,247	5,277,409	153,550	32,588,887	38,019,846	89,235,093
Public Utility Property	121,783	....	34,520,271	34,642,054	226,731	....	13,476,621	13,703,352	48,345,406
Total	$ 1,244,159	$ 16,338,295	$ 108,278,258	$ 125,860,712	$ 5,504,140	$ 16,131,088	$ 77,705,384	$ 99,340,612	$ 225,201,324

		Taxes Levied
Class I		$ 6,748,299
Class II		32,469,383
Class III		108,278,258
Class IV		77,705,384
TOTAL		$ 225,201,324

COUNTY LEVY RATES BY CLASS FOR ASSESSMENT YEAR 1976

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

COUNTIES	State Current			County Current			County Bonds			Public Improvement			Total County		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
Barbour	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Berkeley	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Boone	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Braxton	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Brooke	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Cabell[2]	.25	.5	1.	13.6	27.2	54.4	.7	1.4	2.8	...	...	...	14.3	28.6	57.2
Calhoun	.25	.5	1.	13.58	27.16	54.32	.72	1.44	2.88	...	...	...	14.3	28.6	57.2
Clay	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Doddridge	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Fayette	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Gilmer	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Grant	.25	.5	1.	13.21	26.42	52.84	1.09	2.18	4.36	...	...	...	14.3	28.6	57.2
Greenbrier	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Hampshire	.25	.5	1.	13.8	27.6	55.2	.5	1.	2.	...	...	...	14.3	28.6	57.2
Hancock	.25	.5	1.	12.4	24.8	49.6	...	...	...	...	...	...	12.4	24.8	49.6
Hardy	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Harrison	.25	.5	1.	13.52	27.04	54.08	...	...	...	.78	1.56	3.12	14.3	28.6	57.2
Jackson	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Jefferson	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Kanawha	.25	.5	1.	17.51	35.02	70.04	...	...	...	...	...	...	17.51	35.02	70.04
Lewis	.25	.5	1.	11.9	23.8	47.6	...	...	...	...	...	...	11.9	23.8	47.6
Lincoln	.25	.5	1.	21.45	42.9	85.8	...	...	...	...	...	...	21.45	42.9	85.8
Logan	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Marion	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2

Marshall	.25	.5	1.	11.25	22.5	45.	...	...	...	...	...	...	11.25	22.5	45.
Mason	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Mercer	.25	.5	1.	13.9	27.8	55.6	.4	.8	1.6	...	...	...	14.3	28.6	57.2
Mineral	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Mingo	.25	.5	1.	13.88	27.76	55.52	.42	.84	1.68	...	...	...	14.3	28.6	57.2
Monongalia	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Monroe	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Morgan	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
McDowell	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Nicholas	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Ohio	.25	.5	1.	13.38	26.76	53.52	...	...	...	.92	1.84	3.68	14.3	28.6	57.2
Pendleton	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Pleasant	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Pocahontas	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Preston	.25	.5	1.	13.55	27.1	54.2	.75	1.5	3.	...	...	...	14.3	28.6	57.2
Putnam	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Raleigh	.25	.5	1.	21.28	42.56	85.12	.17	.34	.68	...	...	...	21.45	42.9	85.8
Randolph	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Ritchie	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Roane	.25	.5	1.	13.33	26.66	53.32	.97	1.94	3.88	...	...	...	14.3	28.6	57.2
Summers	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Taylor	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Tucker	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Tyler	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Upshur	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wayne	.25	.5	1.	14.06	28.12	56.24	.24	.48	.96	...	...	...	14.3	28.6	57.2
Webster	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wetzel	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wirt	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wood	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wyoming	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2

[3] Includes Library in Current Levy.

COUNTY LEVY RATES BY CLASS FOR ASSESSMENT YEAR 1976

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

COUNTIES	School Current			School Bonds			Permanent Improvements			Total Schools			Total State County & Schools		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
Barbour	22.95	45.9	91.8	9.1	18.2	36.4	...	...	...	32.05	64.1	128.2	46.6	93.2	186.4
Berkeley	42.95	85.9	171.8	12.17	24.34	48.68	...	...	...	55.12	110.24	220.48	69.67	139.34	227.68
Boone	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Braxton	21.45	42.9	85.8	5.97	11.94	23.88	1.5	3.	6.	28.92	57.84	115.68	43.47	86.94	173.88
Brooke	45.9	91.8	183.6	9.43	18.86	37.72	...	...	...	55.33	110.66	221.32	69.88	139.76	279.52
Cabell	44.4	88.8	177.6	...	...	...	1.5	3.	6.	45.9	91.8	183.6	60.45	120.9	241.8
Calhoun	22.95	45.9	91.8	...	...	...	...	...	...	22.95	45.9	91.8	37.5	75.	150.
Clay	22.95	45.9	91.8	6.47	12.94	25.88	...	...	...	29.42	58.84	117.68	43.97	87.94	175.88
Doddridge	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Fayette	45.9	91.8	183.6	7.53	15.06	30.12	...	...	...	53.43	106.86	213.72	67.98	135.96	271.92
Gilmer	22.95	45.9	91.8	...	...	...	...	...	...	22.95	45.9	91.8	37.5	75.	150.
Grant	42.46	84.92	169.84	1.2	2.4	4.8	...	...	...	43.66	87.32	174.64	58.21	116.42	232.84
Greenbrier	34.425	68.85	137.7	4.34	8.68	17.36	...	...	...	38.765	77.53	155.06	53.315	106.63	213.26
Hampshire	34.43	68.86	137.72	2.81	5.62	11.24	...	...	...	37.24	74.48	148.96	51.79	103.58	207.16
Hancock	45.9	91.8	183.6	3.73	7.46	14.92	...	...	...	49.63	99.26	198.52	62.28	124.56	249.12
Hardy	37.95	75.9	151.8	9.2	18.4	36.8	...	...	...	47.15	94.3	188.6	61.7	123.4	246.8
Harrison	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Jackson	45.9	91.8	183.6	3.74	7.48	14.96	...	...	...	49.64	99.28	198.56	64.19	128.38	256.76
Jefferson	42.95	85.9	171.8	12.25	24.5	49.	...	...	...	55.2	110.4	220.8	69.75	139.5	279.
Kanawha	45.9	91.8	183.6	7.47	14.94	29.88	...	...	...	53.37	106.74	213.48	71.13	142.26	284.52
Lewis	34.425	68.85	137.7	...	...	...	...	...	...	34.425	68.85	137.7	46.575	93.15	186.3
Lincoln	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	67.6	135.2	270.4
Logan	45.9	91.8	183.6	7.26	14.52	29.04	...	...	...	53.16	106.32	212.64	67.71	135.42	270.84
Marion	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8

Marshall	45.9	91.8	183.6	7.33	14.66	29.32	...	...	...	53.23	106.46	212.92	64.73	129.46	258.92
Mason	45.9	91.8	183.6	.19	.38	.76	...	...	...	46.09	92.18	184.36	60.64	121.28	242.56
Mercer	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Mineral	45.9	91.8	183.6	9.6	19.2	38.4	...	...	...	55.5	111.	222.	70.05	140.1	280.2
Mingo	44.4	88.8	177.6	8.19	16.38	32.76	1.5	3.	6.	54.09	108.18	216.36	68.64	137.28	274.56
Monongalia	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	137.28	274.56
Monroe	37.53	75.06	150.12	...	...	...	1.5	3.	6.	39.03	78.06	156.12	53.58	107.16	214.32
Morgan	42.95	85.9	171.8	12.11	24.22	48.44	...	...	...	55.06	110.12	220.24	69.61	139.22	278.44
McDowell	45.9	91.8	183.6	8.48	16.96	33.92	...	...	...	54.38	108.76	217.52	68.93	137.86	275.72
Nicholas	32.95	65.9	131.8	13.19	26.38	52.76	...	...	...	46.14	92.28	184.56	60.69	121.38	242.76
Ohio	45.9	91.8	183.6	13.38	26.76	53.52	...	...	...	59.28	118.56	237.12	73.83	147.66	295.32
Pendleton	41.31	82.62	165.24	...	...	...	...	...	...	41.31	82.62	165.24	55.86	111.72	223.44
Pleasants	45.9	91.8	183.6	11.12	22.24	44.48	...	...	...	57.02	114.04	228.08	71.57	143.14	286.28
Pocahontas	22.95	45.9	91.8	10.	20.	40.	...	...	...	32.95	65.9	131.8	47.5	95.	190.
Preston	45.9	91.8	183.6	.39	.78	1.56	...	...	...	46.29	92.58	185.16	60.84	121.68	243.36
Putnam	45.9	91.8	183.6	4.22	8.44	16.88	...	...	...	50.12	100.24	200.48	64.67	129.34	258.66
Raleigh	45.9	91.8	183.6	15.03	30.06	60.1	...	...	...	60.93	121.86	243.72	82.63	165.26	330.52
Randolph	36.95	73.9	147.8	12.75	25.5	51.	...	...	...	49.7	99.4	198.8	64.25	128.5	257.
Ritchie	37.8675	75.735	151.47	...	...	...	...	...	...	37.8675	75.735	151.47	52.4175	104.835	209.67
Roane	22.95	45.9	91.8	1.02	2.04	4.08	...	...	...	23.97	47.94	95.88	38.52	77.04	154.08
Summers	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Taylor	34.425	68.85	137.7	7.22	14.44	28.88	...	...	...	41.645	83.29	166.58	56.195	112.39	224.78
Tucker	22.95	45.9	91.8	14.23	28.46	56.92	...	...	...	37.18	74.36	148.72	51.73	103.46	206.92
Tyler	45.9	91.8	183.6	14.7	29.4	58.8	...	...	...	60.6	121.2	242.4	75.15	150.3	300.6
Upshur	22.95	45.9	91.8	11.51	23.02	46.04	...	...	...	34.46	68.92	137.84	49.08	98.02	196.04
Wayne	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Webster	22.95	45.9	91.8	5.66	11.32	22.64	...	...	...	28.61	57.22	114.44	43.16	86.32	172.64
Wetzel	45.9	91.8	183.6	21.68	43.36	86.72	...	...	...	67.58	135.16	270.32	82.13	164.26	328.52
Wirt	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Wood	45.9	91.8	183.6	9.84	19.68	39.36	...	...	...	55.78	111.48	222.96	70.29	140.58	281.16
Wyoming	44.4	88.8	177.16	.77	1.54	3.08	1.5	3.	6.	46.67	93.34	186.68	61.22	122.44	244.88

COUNTY LEVY RATES BY CLASS FOR ASSESSMENT YEAR 1977

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

COUNTIES	State Current			County Current			County Bonds			Public Improvement			Total County		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
Barbour	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Berkeley	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Boone	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Braxton	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Brooke	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Cabell[1]	.25	.5	1.	20.79	41.58	83.16	.66	1.32	2.64	...	...	...	21.45	42.9	85.8
Calhoun	.25	.5	1.	13.66	27.32	54.64	.64	1.28	2.56	...	...	...	14.3	28.6	57.2
Clay	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Doddridge	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Fayette	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Gilmer	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Grant	.25	.5	1.	13.25	26.5	53.	1.05	2.1	4.2	...	...	...	14.3	28.6	57.2
Greenbrier	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Hampshire	.25	.5	1.	13.84	27.68	55.36	.46	.92	1.84	...	...	...	14.3	28.6	57.2
Hancock	.25	.5	1.	14.8	29.6	59.2	...	...	...	...	...	...	14.8	29.6	59.2
Hardy	.25	.5	1.	21.45	42.9	85.8	...	...	...	...	...	...	21.45	42.9	85.8
Harrison	.25	5	1.	13.52	27.04	54.08	.78	1.56	3.12	...	...	...	14.3	28.6	57.2
Jackson	.25	.5	1.	13.5	27.	54.	...	...	...	...	...	...	13.5	27.	54.
Jefferson	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Kanawha	.25	.5	1.	16.6	33.2	66.4	...	...	...	...	...	...	16.6	33.2	66.4
Lewis	.25	.5	1.	11.9	23.8	47.6	...	...	...	...	...	...	11.9	23.8	47.6
Lincoln	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Logan	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Marion	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2

Marshall	.25	.5	1.	11.	22.	44.	...	...	...	...	...	...	11.	22.	44.
Mason	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Mercer	.25	.5	1.	13.91	27.82	55.64	.39	.78	1.56	...	...	...	14.3	28.6	57.2
Mineral	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Mingo	.25	.5	1.	13.93	27.86	55.72	.37	.74	1.48	...	...	...	14.3	28.6	57.2
Monongalia	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Monroe	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Morgan	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
McDowell	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Nicholas	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Ohio[2]	.25	.5	1.	13.38	26.76	53.52	...	...	...	.92	1.84	3.68	14.3	28.6	57.2
Pendleton	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Pleasant	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Pocahontas	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Preston	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Putnam	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Raleigh	.25	.5	1.	14.15	28.3	56.6	.15	.3	.6	...	...	...	14.3	28.6	57.2
Randolph	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Ritchie	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Roane	.25	.5	1.	13.4	26.8	53.6	.9	1.8	3.6	...	...	...	14.3	28.6	57.2
Summers	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Taylor	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Tucker	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Tyler	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Upshur	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wayne	.25	.5	1.	14.09	28.18	56.36	.21	.42	.84	...	...	...	14.3	28.6	57.2
Webster	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wetzel	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wirt	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wood	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2
Wyoming	.25	.5	1.	14.3	28.6	57.2	...	...	...	...	...	...	14.3	28.6	57.2

[2] Includes Library in Current Levy.

COUNTY LEVY RATES BY CLASS FOR ASSESSMENT YEAR 1977

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

COUNTIES	School Current			School Bonds			Permanent Improvements			Total Schools			Total State County & Schools		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
Barbour	22.95	45.9	91.8	7.36	14.72	29.44	...	...	...	30.31	60.62	121.24	44.86	89.72	179.44
Berkeley	42.95	85.9	171.8	11.06	22.12	44.24	...	...	...	54.01	108.02	216.04	68.56	137.12	274.24
Boone	45.9	91.8	183.6	11.84	23.68	47.36	.	.	.	57.74	115.48	230.96	72.29	144.58	289.16
Braxton	21.45	42.9	85.8	5.54	11.08	22.16	1.5	3.	6.	28.49	56.98	113.96	43.04	86.08	172.16
Brooke	45.9	91.8	183.6	8.83	17.66	35.32	...	...	...	54.73	109.46	218.92	69.28	138.56	277.12
Cabell	44.4	88.8	177.6	...	...	...	1.5	3.	6.	45.9	91.8	183.6	67.6	135.2	270.4
Calhoun	22.95	45.9	91.8	...	...	...	...	...	...	22.95	45.9	91.8	37.5	75.	150.
Clay	22.95	45.9	91.8	5.33	10.66	21.32	...	...	...	28.28	56.56	113.12	42.83	85.66	171.32
Doddridge	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Fayette	45.9	91.8	183.6	6.68	13.36	26.72	...	...	...	52.58	105.16	210.32	67.13	134.26	268.52
Gilmer	22.95	45.9	91.8	...	...	...	...	...	...	22.95	45.9	91.8	37.5	75.	150.
Grant	42.46	84.92	169.84	1.18	2.36	4.72	...	...	...	43.64	87.28	174.56	58.19	116.38	232.76
Greenbrier	34.425	68.85	137.7	3.93	7.86	15.72	...	...	...	38.355	76.71	153.42	52.905	105.81	211.62
Hampshire	34.43	68.86	137.72	2.54	5.08	10.16	...	...	...	36.97	73.94	147.88	51.52	103.04	206.08
Hancock	45.9	91.8	183.6	3.55	7.1	14.2	...	...	...	49.45	98.9	197.8	64.5	129.	258.
Hardy	37.95	75.9	151.8	9.05	18.1	36.2	...	...	...	47.	94.	188.	68.7	137.4	274.8
Harrison	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Jackson	45.9	91.8	183.6	3.23	6.46	12.92	...	...	...	49.13	98.26	196.52	62.88	125.76	251.52
Jefferson	42.95	85.9	171.8	11.6	23.2	46.4	...	...	...	54.55	109.1	218.2	69.1	138.2	276.4
Kanawha	45.9	91.8	183.6	7.09	14.18	28.36	...	...	...	52.99	105.98	211.96	69.84	139.68	279.36
Lewis	34.425	68.85	137.7	...	...	...	...	...	...	34.425	68.85	137.7	46.575	93.15	186.3
Lincoln	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Logan	45.9	91.8	183.6	6.41	12.82	25.64	...	...	...	52.31	104.62	209.24	66.86	133.72	267.44
Marion	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8

Marshall	45.9	91.8	183.6	6.62	13.24	26.48	...	...	...	52.52	105.04	210.08	63.77	127.54	255.08
Mason	45.9	91.8	183.6	.17	.34	.68	...	...	...	46.07	92.14	184.28	60.62	121.24	242.48
Mercer	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Mineral	45.9	91.8	183.6	10.39	20.78	41.56	...	...	...	56.29	112.58	225.16	70.84	141.68	283.36
Mingo	44.4	88.8	177.6	7.37	14.74	29.48	1.5	3.	6.	53.27	106.54	213.08	67.82	135.64	271.28
Monongalia	45.9	91.8	183.6	6.47	12.94	25.88	...	...	...	52.37	104.74	209.48	66.92	133.84	267.68
Monroe	37.53	75.06	150.12	...	...	...	1.5	3.	6.	39.03	78.06	156.12	53.58	107.16	214.32
Morgan	42.95	85.9	171.8	12.07	24.14	48.28	...	...	...	55.02	110.04	220.08	69.57	139.14	278.28
McDowell	45.9	91.8	183.6	7.44	14.88	29.76	...	...	...	53.34	106.68	213.36	67.89	135.78	271.56
Nicholas	32.95	65.9	131.8	12.5	25.	50.	...	...	...	45.45	90.9	181.8	60.	120.	240.
Ohio	45.9	91.8	183.6	13.22	26.44	52.88	...	...	...	59.12	118.24	236.48	73.67	147.34	294.68
Pendleton	22.95	45.9	91.8	...	...	...	...	...	...	22.95	45.9	91.8	37.5	75.	150.
Pleasants	45.9	91.8	183.6	8.46	16.92	33.84	...	...	...	54.36	108.72	217.44	68.91	137.82	275.64
Pocahontas	22.95	45.9	91.8	9.63	19.26	38.52	...	...	...	32.58	65.16	130.32	47.13	94.26	188.52
Preston	45.9	91.8	183.6	.36	.72	1.44	...	...	...	46.26	92.52	185.04	60.81	121.62	243.24
Putnam	45.9	91.8	183.6	9.67	19.34	38.68	...	...	...	55.57	111.14	222.28	70.12	140.24	280.48
Raleigh	45.9	91.8	183.6	12.02	24.04	48.08	...	...	...	57.92	115.84	231.68	72.47	144.94	289.88
Randolph	36.95	73.9	147.8	11.99	23.98	47.96	...	...	...	48.94	97.88	195.76	63.49	126.98	253.96
Ritchie	37.8675	75.735	151.47	...	...	...	...	...	...	37.8675	75.735	151.47	52.4175	104.835	209.67
Roane	22.95	45.9	91.8	...	...	...	...	...	...	22.95	45.9	91.8	37.5	75.	150.
Summers	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Taylor	34.425	68.85	137.7	6.77	13.54	27.08	...	...	...	41.95	82.39	164.78	55.745	111.49	222.98
Tucker	22.95	45.9	91.8	13.41	26.82	53.64	...	...	...	36.36	72.72	145.44	50.91	101.82	203.64
Tyler	45.9	91.8	183.6	12.9	25.8	51.6	...	...	...	58.8	117.6	235.2	73.35	146.7	293.4
Upshur	22.95	45.9	91.8	10.67	21.34	42.68	...	...	...	33.62	67.24	134.48	48.17	96.34	192.68
Wayne	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Webster	22.95	45.9	91.8	4.93	9.86	19.72	...	...	...	27.88	55.76	111.52	42.43	84.86	169.72
Wetzel	45.9	91.8	183.6	21.68	43.36	86.72	...	...	...	67.58	135.16	270.32	82.13	164.26	328.52
Wirt	45.9	91.8	183.6	...	...	...	...	...	...	45.9	91.8	183.6	60.45	120.9	241.8
Wood	45.9	91.8	183.6	9.57	19.14	38.28	...	...	...	55.47	110.94	221.88	70.02	140.04	280.08
Wyoming	44.4	88.8	177.6	.66	1.32	2.64	1.5	3.	6.	46.56	93.12	186.24	61.11	122.22	244.44

MUNICIPAL LEVY RATES 1976

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
BARBOUR															
Belington	46.6	93.2	186.4	12.5	25.	50.	...	...	...	12.5	25.	50.	59.1	118.2	236.4
Junior	46.6	93.2	186.4	12.5	25.	50.	...	...	...	12.5	25.	50.	59.1	118.2	236.4
Philippi	46.6	93.2	186.4	8.6	17.2	34.4	3.9	7.8	15.6	12.5	25.	50.	59.1	118.2	236.4
BERKELEY															
Hedgesville	69.67	139.34	227.68	12.5	25.	50.	...	...	...	12.5	25.	50.	82.17	164.34	328.68
Martinsburg	69.67	139.34	227.68	12.5	25.	50.	...	...	...	12.5	25.	50.	82.17	164.34	328.68
BOONE															
Danville	79.2	158.4	316.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Madison	79.2	158.4	316.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Sylvester	72.2	158.4	316.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Whitesville	79.2	158.4	316.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
BRAXTON															
Burnsville	43.47	86.94	173.88	17.55	35.1	70.2	1.2	2.4	4.8	18.75	37.5	75.	62.22	124.44	248.88
Flatwoods	43.47	86.94	173.88	12.5	25.	50.	...	...	...	12.5	25.	50.	55.97	111.94	223.88
Gassaway	43.47	86.94	173.88	10.55	21.1	42.2	1.95	3.9	7.8	12.5	25.	50.	55.97	111.94	223.88
Sutton	43.47	86.94	173.88	18.75	37.5	75.	...	...	...	18.75	37.5	75.	62.22	124.44	248.88
BROOKE															
Beechbotton	43.47	86.94	173.88	12.5	25.	50.	...	...	...	12.5	25.	50.	82.38	164.76	329.52
Bethany	43.47	86.94	173.88	12.5	25.	50.	...	...	...	12.5	25.	50.	82.38	164.76	329.52
Follansbee	43.47	86.94	173.88	18.75	37.5	75.	...	...	...	18.75	37.5	75.	88.63	177.26	354.52
Weirton	43.47	86.94	173.88	12.5	25.	50.	...	...	...	12.5	25.	50.	82.38	164.76	329.52
Wellsburg	43.47	86.94	173.88	12.5	25.	50.	...	...	...	12.5	25.	50.	82.38	164.76	329.52
CABELL															
Barboursville	60.45	120.9	241.8	12.5	25.	50.	3.94	7.88	15.76	16.44	32.88	65.76	76.89	153.78	307.56
Huntington	60.45	120.9	241.8	3.9	7.8	15.6	8.6	17.2	34.4	12.5	25.	50.	72.95	145.6	291.8
Milton	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
CALHOUN															
Grantsville	37.5	75.	150.	18.75	37.5	75.	...	...	...	18.75	37.5	75.	56.25	112.5	225.
CLAY															
Clay	43.97	87.94	175.88	12.5	25.	50.	...	...	...	12.5	25.	50.	56.47	112.94	225.88

DODDRIDGE															
West Union	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
FAYETTE															
Ansted	67.98	135.96	271.92	12.5	25.	50.	...	...	...	12.5	25.	50.	80.48	160.96	321.92
Fayetteville	67.98	135.96	271.92	18.75	37.5	75.	...	...	...	18.75	37.5	75.	86.73	173.46	346.92
Meadow Bridge	67.98	135.96	271.92	12.5	25.	50.	...	...	...	12.5	25.	50.	80.48	160.96	321.92
Montgomery	67.98	135.96	271.92	14.43	28.86	57.72	4.32	8.64	17.28	18.75	37.5	75.	86.73	173.46	346.92
Mount Hope	67.98	135.96	271.92	18.75	37.5	75.	...	...	...	18.75	37.5	75.	86.73	173.46	346.92
Oak Hill	67.98	135.96	271.92	12.5	25.	50.	...	...	...	12.5	25.	50.	80.48	160.96	321.92
Pax	67.98	135.96	271.92	12.5	25.	50.	...	...	...	12.5	25.	50.	80.48	160.96	321.92
Smithers	67.98	135.96	271.92	18.75	37.5	75.	...	...	...	18.75	37.5	75.	86.73	173.46	346.92
Thurmond	67.98	135.96	271.92	11.	22.	44.	...	...	...	11.	22.	44.	78.98	157.96	315.92
GILMER															
Glenville	37.5	75.	150.	18.18	36.36	72.72	57	1.14	2.28	18.75	37.5	75.	56.25	112.5	225.
Layopolis	37.5	75.	150.	11.	22.	44.	...	...	...	11.	22.	44.	48.5	97.	194.
GRANT															
Bayard	58.21	116.42	232.84	12.5	25.	50.	...	...	...	12.5	25.	50.	70.71	141.42	282.84
Petersburg	58.21	116.42	232.84	12.5	25.	50.	...	...	...	12.5	25.	50.	70.71	141.42	282.84
GREENBRIER															
Alderson	53.315	106.63	213.26	18.5	37.	74.	...	...	...	18.5	37.	74.	71.815	143.63	287.26
Falling Springs	53.315	106.63	213.26	15.5	31.	62.	...	...	...	15.5	31.	62.	68.815	137.63	275.26
Lewisburg	53.315	106.63	213.26	18.75	37.5	75.	...	...	...	18.75	37.5	75.	72.065	144.13	288.26
Quinwood	53.315	106.63	213.26	12.5	25.	50.	...	...	...	12.5	25.	50.	65.815	131.63	263.26
Rainelle (formerly East Rainelle)	53.315	106.63	213.26	9.52	19.04	38.08	2.98	5.96	11.92	12.5	25.	50.	65.815	131.63	263.26
Rainelle	53.315	106.63	213.26	12.5	25.	50.	...	...	...	12.5	25.	50.	65.815	131.63	263.26
Ronceverte	53.315	106.63	213.26	16.33	32.66	65.32	2.42	4.84	9.68	18.75	37.5	75.	72.065	144.13	288.26
Rupert	53.315	106.63	213.26	12.5	25.	50.	...	...	...	12.5	25.	50.	65.815	131.63	263.26
White Sulphur Spr.	53.315	106.63	213.26	12.5	25.	50.	...	...	...	12.5	25.	50.	65.815	131.63	263.26
HAMPSHIRE															
Capon Bridge	51.79	103.58	207.16	12.5	25.	50.	...	...	...	12.5	25.	50.	64.29	128.58	257.16
Romney	51.79	103.58	207.16	12.5	25.	50.	...	...	...	12.5	25.	50.	64.29	128.58	257.16
HANCOCK															
Chester	62.28	124.56	249.12	12.5	25.	50.	...	...	...	12.5	25.	50.	74.78	149.56	299.12
New Cumberland	62.28	124.56	249.12	17.5	35.	70.	...	...	...	17.5	35.	70.	79.78	159.56	319.12
Weirton	62.28	124.56	249.12	12.5	25.	50.	...	...	...	12.5	25.	50.	74.78	149.56	299.12
HARDY															
Moorefield	61.7	123.4	246.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	80.45	160.9	321.8
Wardensville	61.7	123.4	246.8	12.5	25.	50.	...	...	...	12.5	25.	50.	74.2	148.4	296.8

MUNICIPAL LEVY RATES 1976

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COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
HARRISON															
Anmoore	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Bridgeport	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Clarksburg	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Lost Creek	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Lumberport	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Nutter Fort	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Salem	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Shinnston	60.45	120.9	241.8	12.5	25	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Stonewood	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
West Milford	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
JACKSON															
Ravenswood	64.19	128.38	256.76	12.5	25.	50.	...	...	...	12.5	25.	50.	76.69	153.38	306.76
Ripley	64.19	128.38	256.76	9.53	19.06	38.12	2.97	5.94	11.88	12.5	25.	50.	76.69	153.38	306.76
JEFFERSON															
Bolivar	69.75	139.5	279.	12.5	25.	50.	...	...	...	12.5	25.	50.	82.25	164.5	329.
Charles Town	69.75	139.5	279.	12.5	25.	50.	...	...	...	12.5	25.	50.	82.25	164.5	329.
Harpers Ferry	69.75	139.5	279.	12.5	25.	50.	...	...	...	12.5	25.	50.	82.25	164.5	329.
Ranson	69.75	139.5	279.	12.5	25.	50.	...	...	...	12.5	25.	50.	82.25	164.5	329.
Shepherdstown	69.75	139.5	279.	12.5	25.	50.	...	...	...	12.5	25.	50.	82.25	164.5	329.
KANAWHA															
Belle	71.13	142.26	284.52	12.5	25.	50.	...	...	...	12.5	25.	50.	83.63	167.26	334.52
Cedar Grove	71.13	142.26	284.52	11.55	23.1	46.2	.95	1.9	3.8	12.5	25.	50.	83.63	167.26	334.52
Charleston	71.13	142.26	284.52	15.02	30.04	60.08	3.73	7.46	14.92	18.75	37.5	75.	89.88	179.76	359.52
Chesapeake	71.13	142.26	284.52	10.37	20.74	41.48	2.13	4.26	8.52	12.5	25.	50.	83.63	167.26	334.52
Clendenin	71.13	142.26	284.52	12.5	25.	50.	...	...	...	12.5	25.	50.	83.63	167.26	334.52
Dunbar	71.13	142.26	284.52	18.75	37.5	75.	...	...	...	18.75	37.5	75.	89.88	179.76	359.52
East Bank	71.13	142.26	284.52	12.5	25.	50.	...	...	...	12.5	25.	50.	83.63	167.26	334.52
Glasgow	71.13	142.26	284.52	7.8	15.6	31.2	4.7	9.4	18.8	12.5	25.	50.	83.63	167.26	334.52
Handley	71.13	142.26	284.52	12.5	25.	50.	...	...	...	12.5	25.	50.	83.63	167.26	334.52
Marmet	71.13	142.26	284.52	12.5	25.	50.	...	...	...	12.5	25.	50	83.63	167.26	334.52
Montgomery	71.13	142.26	284.52	14.43	28.86	57.72	4.32	8.64	17.28	18.75	37.5	75.	89.88	179.76	359.52
Nitro	71.13	142.26	284.52	16.9	33.8	67.6	1.85	3.7	7.4	18.75	37.5	75.	89.88	179.76	359.52
Pratt	71.13	142.26	284.52	12.5	25.	50.	...	...	...	12.5	25.	50.	83.63	167.26	334.52

St. Albans	71.13	142.26	284.52	17.51	35.02	70.04	1.24	2.48	4.96	18.75	37.5	75.	89.88	179.76	359.52
Smithers	71.13	142.26	284.52	18.75	37.5	75.	...	...	...	18.75	37.5	75.	89.88	179.76	359.52
So. Charleston	71.13	142.26	284.52	17.15	34.3	68.6	1.6	3.2	6.4	18.75	37.5	75.	89.88	179.76	359.52
LEWIS															
Jane Lew	46.575	93.15	186.3	12.5	25.	50.	...	...	...	12.5	25.	50.	59.075	118.15	236.3
Weston	46.575	93.15	186.3	12.5	25.	50.	...	...	...	12.5	25.	50.	59.075	118.15	236.3
LINCOLN															
Hamlin	67.6	135.2	270.4	11.55	23.1	46.2	.95	1.9	3.8	12.5	25.	50.	80.1	160.2	320.4
West Hamlin	67.6	135.2	270.4	12.5	25.	50.	...	...	...	12.5	25.	50.	80.1	160.2	320.4
LOGAN															
Chapmanville	67.71	135.42	270.84	12.5	25.	50.	...	...	...	12.5	25.	50.	80.21	160.42	320.84
Logan	67.71	135.42	270.84	12.5	25.	50.	...	...	...	12.5	25.	50.	80.21	160.42	320.84
Man	67.71	135.42	270.84	12.5	25.	50.	...	...	...	12.5	25.	50.	80.21	160.42	320.84
Mitchell Heights	67.71	135.42	270.84	12.5	25.	50.	...	...	...	12.5	25.	50.	80.21	160.42	320.84
West Logan	67.71	135.42	270.84	12.5	25.	50.	...	...	...	12.5	25.	50.	80.21	160.42	320.84
MARION															
Barracksville	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Fairmont	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Fairview	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Farmington	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Grant Town	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Mannington	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Monongah	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Rivesville	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Worthington	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
MARSHALL															
Benwood	64.73	129.46	258.92	8.64	17.28	34.56	3.86	7.72	15.44	12.5	25.	50.	77.23	154.46	308.92
Cameron	64.73	129.46	258.92	12.5	25.	50.	...	...	...	12.5	25.	50.	77.23	154.46	308.92
Glendale	64.73	129.46	258.92	12.5	25.	50.	...	...	...	12.5	25.	50.	77.23	154.46	308.92
McMechen	64.73	129.46	258.92	7.9	15.8	31.6	4.6	9.2	18.4	12.5	25.	50.	77.23	154.46	308.92
Moundsville	64.73	129.46	258.92	12.5	25.	50.	...	...	...	12.5	25.	50.	77.23	154.46	308.92
MASON															
Hartford	60.64	121.28	242.56	12.5	25.	50.	...	...	...	12.5	25.	50.	73.14	146.28	292.56
Henderson	60.64	121.28	242.56	12.5	25.	50	...	...	...	12.5	25.	50.	73.14	146.28	292.56
Leon	60.64	121.28	242.56	12.5	25.	50	...	...	...	12.5	25.	50.	73.14	146.28	292.56
Mason	60.64	121.28	242.56	12.5	25.	50.	...	...	...	12.5	25.	50.	73.14	146.28	292.56
New Haven	60.64	121.28	242.56	12.5	25.	50.	...	...	...	12.5	25.	50.	73.14	146.28	292.56
Point Pleasant	60.64	121.28	242.56	10.68	21.36	42.72	1.82	3.64	7.28	12.5	25.	50.	73.14	146.28	292.56

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	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
MERCER															
Athens	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Bluefield	60.45	120.9	241.8	11.29	22.58	45.16	1.21	2.42	4.84	12.5	25.	50.	72.95	145.9	291.8
Bramwell	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Matoaka	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Oakvale	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Princeton	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
MINERAL															
Elk Garden	70.05	140.1	280.2	12.5	25.	50.	...	...	...	12.5	25.	50.	82.55	165.1	330.2
Keyser	70.05	140.1	280.2	18.75	37.5	75.	...	...	...	18.75	37.5	75.	88.8	177.6	355.2
Piedmont	70.05	140.1	280.2	18.75	37.5	75.	...	...	...	18.75	37.5	75.	88.8	177.6	355.2
Ridgeley	70.05	140.1	280.2	12.5	25.	50.	...	...	...	12.5	25.	50.	82.55	165.1	330.2
MINGO															
Delbarton	68.64	137.28	274.56	12.5	25.	50.	...	...	...	12.5	25.	50.	81.14	162.28	324.56
Gilbert	68.64	137.28	274.56	12.5	25.	50.	...	...	...	12.5	25.	50.	81.14	162.28	324.56
Kermit	68.64	137.28	274.56	10.	20.	40.	2.5	5.	10.	12.5	25.	50.	81.14	162.28	324.56
Matewan	68.64	137.28	274.56	16.02	32.04	64.08	2.73	5.46	10.92	18.75	37.5	75.	87.39	174.78	349.56
Williamson	68.64	137.28	274.56	12.9	25.8	51.6	4.6	9.2	18.4	17.5	35.	70.	86.14	172.28	344.56
MONONGALIA															
Blacksville	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Granville	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Morgantown	60.45	120.9	241.8	8.8	17.6	35.2	3.7	7.4	14.8	12.5	25.	50.	72.95	145.9	291.8
Osage	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Star City	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Westover	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
MONROE															
Alderson	53.58	107.16	214.32	18.5	37.	74.	...	...	...	18.5	37.	74.	72.08	144.16	288.32
Peterstown	53.58	107.16	214.32	12.5	25.	50.	...	...	...	12.5	25.	50.	66.08	132.16	264.32
Union	53.58	107.16	214.32	12.5	25.	50.	...	...	...	12.5	25.	50.	66.08	132.16	264.32
MORGAN															
Berkeley Springs	69.61	139.22	278.44	12.5	25.	50.	...	...	...	12.5	25.	50.	82.11	164.22	328.44
Paw Paw	69.61	139.22	278.44	12.5	25.	50.	...	...	...	12.5	25.	50.	82.11	164.22	328.44

McDOWELL															
Anawalt	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
Davy	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
Gary	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
Iaeger	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
Keystone	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
Kimball	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
Northfork	68.93	137.86	275.72	12.5	25.	50.	...	...	...	12.5	25.	50.	81.43	162.86	325.72
War	68.93	137.86	275.72	9.8	19.6	39.2	2.7	5.4	10.8	12.5	25.	50.	81.43	162.86	325.72
Welch	68.93	137.86	275.72	16.99	33.98	67.96	1.78	3.52	7.04	18.75	37.5	75.	87.68	175.36	350.72
NICHOLAS															
Richwood	60.69	121.38	242.76	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.44	158.88	317.76
Summersville	60.69	121.38	242.76	16.84	33.68	67.36	1.02	2.04	4.08	17.86	35.72	71.44	78.55	157.1	314.2
OHIO															
Bethlehem	73.83	147.66	295.32	12.5	25.	50.	...	...	...	12.5	25.	50.	86.33	172.66	345.32
Clearview	73.83	147.66	295.32	12.5	25.	50.	...	...	...	12.5	25.	50.	86.33	172.66	345.32
Triadelphia	73.83	147.66	295.32	12.5	25.	50.	...	...	...	12.5	25.	50.	86.33	172.66	345.32
Valley Grove	73.83	147.66	295.32	12.5	25.	50.	...	...	...	12.5	25.	50.	86.33	172.66	345.32
West Liberty	73.83	147.66	295.32	12.5	25.	50.	...	...	...	12.5	25.	50.	86.33	172.66	345.32
Wheeling	73.83	147.66	295.32	9.52	19.04	38.08	2.98	5.96	11.92	12.5	25.	50.	86.33	172.66	345.32
PENDLETON															
Franklin	55.86	111.72	223.44	12.5	25.	50.	...	...	...	12.5	25.	50.	68.36	136.72	273.44
PLEASANTS															
Belmont	71.57	143.14	286.28	12.5	25.	50.	...	...	...	12.5	25.	50.	84.07	168.14	336.28
St. Marys	71.57	143.14	286.28	17.4	34.8	69.6	...	...	...	17.4	34.8	69.6	88.97	177.94	355.88
POCAHONTAS															
Cass	47.5	95.	190.	11.	22.	44.	...	...	...	11.	22.	44.	58.5	117.	234.
Durbin	47.5	95.	190.	12.5	25.	50.	...	...	...	12.5	25.	50.	60.	120.	240.
Hillsboro	47.5	95.	190.	11.	22.	44.	...	...	...	11.	22.	44.	58.5	117.	234.
Marlinton	47.5	95.	190.	12.5	25.	50.	...	...	...	12.5	25.	50.	60.	120.	240.
PRESTON															
Albright	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36
Brandonville	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36
Bruceton Mills	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36
Kingwood	60.84	121.68	243.36	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.59	159.18	318.36
Masontown	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36
Newburg	60.84	121.68	243.36	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.59	159.18	318.36
Reedsville	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36
Rowlesburg	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36

MUNICIPAL LEVY RATES 1976

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
Terra Alta	60.84	121.68	243.36	12.5	25.	50.	...	...	...	12.5	25.	50.	73.34	146.68	293.36
Tunnelton	60.84	121.68	243.36	18.	36.	72.	...	...	...	18.	36.	72.	78.84	157.68	315.36
PUTNAM															
Bancroft	64.67	129.34	258.68	12.5	25.	50.	...	...	...	12.5	25.	50.	77.17	154.34	308.68
Buffalo	64.67	129.34	258.68	12.5	25.	50.	...	...	...	12.5	25.	50.	77.17	154.34	308.68
Eleanor	64.67	129.34	258.68	12.5	25.	50.	...	...	...	12.5	25.	50.	77.17	154.34	308.68
Hurricane	64.67	129.34	258.68	18.75	37.5	75.	...	...	...	18.75	37.5	75.	83.42	166.64	333.68
Nitro	64.67	129.34	258.68	16.9	33.8	67.6	1.85	3.7	7.4	18.75	37.5	75.	83.42	166.84	333.68
Poca	64.67	129.34	258.68	12.5	25.	50.	...	...	...	12.5	25.	50.	77.17	154.34	308.68
Winfield	64.67	129.34	258.68	12.5	25.	50.	...	...	...	12.5	25.	50.	77.17	154.34	308.68
RALEIGH															
Beckley	82.63	165.26	330.52	12.5	25.	50.	...	...	...	12.5	25.	50.	95.13	190.26	380.52
Lester	82.63	165.26	330.52	18.75	37.5	75.	...	...	...	18.75	37.5	75.	101.38	202.76	405.52
Mabscott	82.63	165.26	330.52	12.5	25.	50.	...	...	...	12.5	25.	50.	95.13	190.26	380.52
Rhodell	82.63	165.26	330.52	12.5	25.	50.	...	...	...	12.5	25.	50.	95.13	190.26	380.52
Sophia	82.63	165.26	330.52	12.5	25.	50.	...	...	...	12.5	25.	50.	95.13	190.26	380.52
RANDOLPH															
Beverly	64.25	128.5	257.	12.5	25.	50.	...	...	...	12.5	25.	50.	76.75	153.5	307.
Elkins	64.25	128.5	257.	12.5	25.	50.	...	...	...	12.5	25.	50.	76.75	153.5	307.
Huttonsville	64.25	128.5	257.	11.	22.	44.	...	...	...	11.	22.	44.	75.25	150.5	301.
Mill Creek	64.25	128.5	257.	12.5	25.	50.	...	...	...	12.5	25.	50.	76.75	153.5	307.
Montrose	64.25	128.5	257.	11.	22.	44.	...	...	...	11.	22.	44.	75.25	150.5	301.
Womelsdorf (Coalton)	64.25	128.5	257.	12.5	25.	50.	...	...	...	12.5	25.	50.	76.75	153.5	307.
RITCHIE															
Auburn	52.4175	04.835	209.67	12.5	25.	50.	...	...	...	12.5	25.	50.	64.9175	129.835	259.67
Cairo	52.4175	04.835	209.67	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.1675	142.335	284.67
Ellenboro	52.4175	04.835	209.67	12.5	25.	50.	...	...	...	12.5	25.	50.	64.9175	129.835	259.67
Harrisville	52.4175	04.835	209.67	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.1675	142.335	284.67
Pennsboro	52.4175	04.835	209.67	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.1675	142.335	284.67
Pullman	52.4175	04.835	209.67	12.5	25.	50.	...	...	...	12.5	25.	50.	64.9175	129.835	258.67
ROANE															
Reedy	38.52	77.04	154.08	12.5	25.	50.	...	...	...	12.5	25.	50.	51.02	102.04	204.08
Spencer	38.52	77.04	154.08	7.5	15.	30.	.5	10.	20.	12.5	25.	50.	51.02	102.04	204.08

SUMMERS															
Hinton	60.45	120.9	241.8	17.5	35.	70.	1.25	2.5	5.	18.75	37.5	75.	79.2	158.4	316.8
TAYLOR															
Flemington	56.195	112.39	224.78	12.5	25.	50.	...	...	...	12.5	25.	50.	68.695	137.39	274.78
Grafton	56.195	112.39	224.78	12.5	25.	50.	...	...	...	12.5	25.	50.	68.695	137.39	274.78
TUCKER															
Davis	51.73	103.46	206.92	12.5	25.	50.	...	...	...	12.5	25.	50.	64.23	128.46	256.92
Hambleton	51.73	103.46	206.92	12.5	25.	50.	...	...	...	12.5	25.	50.	64.23	128.46	256.92
Hendricks	51.73	103.46	206.92	12.5	25.	50.	...	...	...	12.5	25.	50.	64.23	128.46	256.92
Parsons	51.73	103.46	206.92	12.5	25.	50.	...	...	...	12.5	25.	50.	64.23	128.46	256.92
Thomas	51.73	103.46	206.92	12.5	25.	50.	...	...	...	12.5	25.	50.	64.23	128.46	256.92
TYLER															
Friendly	75.15	150.3	300.6	12.5	25.	50.	...	...	...	12.5	25.	50.	87.65	175.3	350.6
Middlebourne	75.15	150.3	300.6	12.5	25.	50.	...	...	...	12.5	25.	50.	87.65	175.3	350.6
Paden City	75.15	150.3	300.6	12.5	25.	50.	...	...	...	12.5	25.	50.	87.65	175.3	350.6
Sistersville	75.15	150.3	300.6	18.75	37.5	75.	...	...	...	18.75	37.5	75.	93.9	187.8	375.6
UPSHUR															
Buckhannon	49.01	98.02	169.04	14.	28.	56.	...	...	...	14.	28.	56.	63.01	126.02	252.04
WAYNE															
Ceredo	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Fort Gay	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Huntington	60.45	120.9	241.8	3.9	7.8	15.6	8.6	17.2	34.4	12.5	25.	50.	72.95	145.9	291.8
Kenova	60.45	120.9	241.8	12.27	22.54	45.08	7.48	14.96	29.92	18.75	37.5	75.	79.2	158.4	316.8
Wayne	60.45	120.9	241.8	16.31	32.62	65.24	2.44	4.88	9.76	18.75	37.5	75.	79.2	158.4	316.8
WEBSTER															
Addison	43.16	86.32	172.64	12.5	25.	50.	...	...	...	12.5	25.	50.	55.66	111.32	222.64
Camden-on-Gauley	43.16	86.32	172.64	12.5	25.	50.	...	...	...	12.5	25.	50.	55.66	111.32	222.64
Cowen	43.16	86.32	172.64	12.5	25.	50.	...	...	...	12.5	25.	50.	55.66	111.32	222.64
WETZEL															
Hundred	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
Littleton	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
New Martinsville	82.13	164.26	328.52	9.5	19.	38.	3.	6.	12.	12.5	25.	50.	94.63	189.26	378.52
Paden City	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
Pine Grove	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
Smithfield	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
WIRT															
Elizabeth	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8

MUNICIPAL LEVY RATES 1976

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
WOOD															
Parkersburg	70.29	140.58	281.16	12.5	25.	50.	...	...	...	12.5	25.	50.	82.79	165.58	331.16
Vienna	70.29	140.58	281.16	12.	24.	48.	.5	1.	2.	12.5	25.	50.	82.79	165.58	331.16
Williamstown	70.29	140.58	281.16	12.5	25.	50.	...	...	...	12.5	25.	50.	82.79	165.58	331.16
WYOMING															
Mullens	61.22	122.44	244.88	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.97	159.94	319.88
Oceana	61.22	122.44	244.88	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.97	159.94	319.88
Pineville	61.22	122.44	244.88	12.5	25.	50.	...	...	...	12.5	25.	50.	73.72	147.44	294.88

Board of Park Commissioners added to current rate.

MUNICIPAL LEVY RATES 1977

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
BARBOUR															
Belington	44.86	89.72	179.44	12.5	25.	50.	...	...	...	12.5	25.	50.	57.36	114.72	229.44
Junior	44.86	89.72	179.44	12.5	25.	50.	...	...	...	12.5	25.	50.	57.36	114.72	229.44
Philippi	44.86	89.72	179.44	9.04	18.08	36.16	3.46	6.92	13.84	12.5	25.	50.	57.36	114.72	229.44
BERKELEY															
Hedgesville	68.56	137.12	274.24	12.5	25.	50.	...	...	...	12.5	25.	50.	81.06	162.12	324.24
Martinsburg	68.56	137.12	274.24	12.5	25.	50.	...	...	...	12.5	25.	50.	81.06	162.12	324.24
BOONE															
Danville	72.29	144.58	289.16	18.75	37.5	75.	...	...	...	18.75	37.5	75.	91.04	182.08	364.16
Madison	72.29	144.58	289.16	18.75	37.5	75.	...	...	...	18.75	37.5	75.	91.04	182.08	364.16
Sylvester	72.29	144.58	289.16	12.5	25.	50.	...	...	...	12.5	25.	50.	84.79	169.58	339.16
Whitesville	72.79	144.58	289.16	12.5	25.	50.	...	...	...	12.5	25.	50.	84.79	169.58	339.16
BRAXTON															
Burnsville	43.04	86.08	172.16	17.65	35.3	70.6	1.1	2.2	4.4	18.75	37.5	75.	61.79	123.58	247.16
Flatwoods	43.04	86.08	172.16	12.5	25.	50.	...	...	...	12.5	25.	50.	55.54	111.08	222.16
Gassaway	43.04	86.08	172.16	10.55	21.1	42.2	1.95	3.9	7.8	12.5	25.	50.	55.54	111.08	222.16
Sutton	43.04	86.08	172.16	18.75	37.5	75.	...	...	...	18.75	37.5	75.	61.79	123.58	247.16
BROOKE															
Beechbottom	69.28	138.56	277.12	12.5	25.	50.	...	...	...	12.5	25.	50.	81.78	163.56	327.12
Bethany	69.28	138.56	277.12	12.5	25.	50.	...	...	...	12.5	25.	50.	81.78	163.56	327.12
Follansbee	69.28	138.56	277.12	12.5	25.	50.	...	...	...	12.5	25.	50.	81.78	163.56	327.12
Weirton	69.28	138.56	277.12	12.5	25.	50.	...	...	...	12.5	25.	50.	81.78	163.56	327.12
Wellsburg	69.28	138.56	277.12	12.5	25.	50.	...	...	...	12.5	25.	50.	81.78	163.56	327.12
CABELL															
Barboursville	67.6	135.2	270.4	12.5	25.	50.	4.55	9.1	18.2	17.05	34.1	68.2	84.65	169.3	338.6
Huntington[1]	67.6	135.2	270.4	4.6	9.2	18.4	7.9	15.8	31.6	12.5	25.	50.	80.1	160.2	320.4
Milton	67.6	135.2	270.4	12.5	25.	50.	...	...	...	12.5	25.	50.	80.1	160.2	320.4
CALHOUN															
Grantsville	37.5	75.	150.	18.75	37.5	75.	...	...	...	18.75	37.5	75.	56.25	112.5	225.
CLAY															
Clay	42.83	85.66	171.32	12.5	25.	50.	...	...	...	12.5	25.	50.	55.33	110.66	221.32

MUNICIPAL LEVY RATES 1977

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
DOODRIDGE															
West Union	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
FAYETTE															
Ansted	67.13	134.26	268.52	12.5	25.	50.	...	...	...	12.5	25.	50.	79.63	159.26	318.52
Fayetteville	67.13	134.26	268.52	18.75	37.5	75.	...	...	...	18.75	37.5	75.	85.88	171.76	343.52
Meadow Bridge	67.13	134.26	268.52	12.5	25.	50.	...	...	...	12.5	25.	50.	79.63	159.26	318.52
Montgomery	67.13	134.26	268.52	14.8	29.6	59.2	3.95	7.9	15.8	18.75	37.5	75.	85.88	171.76	343.52
Mount Hope	67.13	134.26	268.52	18.75	37.5	75.	...	...	...	18.75	37.5	75.	85.88	171.76	343.52
Oak Hill	67.13	134.26	268.52	12.5	25.	50.	...	...	...	12.5	25.	50.	79.63	159.26	318.52
Pax	67.13	134.26	268.52	12.5	25.	50.	...	...	...	12.5	25.	50.	79.63	159.26	318.52
Smithers	67.13	134.26	268.52	18.75	37.5	75.	...	...	...	18.75	37.5	75.	85.88	171.76	343.52
Thurmond	67.13	134.26	268.52	11.	22.	44.	...	...	...	11.	22.	44.	78.13	156.26	312.52
GILMER															
Glenville	37.5	75.	150.	18.23	36.46	72.92	.52	1.04	2.08	18.75	37.5	75.	56.25	112.5	225.
Leyopolis	37.5	75.	150.	11.	22.	44.	...	...	...	11.	22.	44.	48.5	97.	194.
GRANT															
Bayard	58.19	116.38	232.76	12.5	25.	50.	...	...	...	12.5	25.	50.	70.69	141.38	282.76
Petersburg	58.19	116.38	232.76	12.5	25.	50.	...	...	...	12.5	25.	50.	70.69	141.38	282.76
GREENBRIER															
Alderson	52.905	105.81	211.62	18.5	37.	74.	...	...	...	18.5	37.	74.	71.405	142.81	285.62
Falling Springs	52.905	105.81	211.62	12.5	25.	50.	...	...	...	12.5	25.	50.	65.405	130.81	261.62
Lewisburg	52.905	105.81	211.62	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.655	143.31	286.62
Quinwood	52.905	105.81	211.62	12.5	25.	50.	...	...	...	12.5	25.	50.	65.405	130.81	261.62
Rainelle (formerly East Rainelle)	52.905	105.81	211.62	9.87	19.74	39.48	2.63	5.26	10.52	12.5	25.	50.	65.405	130.81	261.62
Rainelle	52.905	105.81	211.62	12.5	25.	50.	...	...	...	12.5	25.	50.	65.405	130.81	261.62
Ronceverte	52.905	105.81	211.62	16.28	32.56	65.12	2.47	4.94	9.88	18.75	37.5	75.	71.655	143.31	286.62
Rupert	52.905	105.81	211.62	12.5	25.	50.	...	...	...	12.5	25.	50.	65.405	130.81	261.62
White Sulphur Spr.	52.905	105.81	211.62	12.5	25.	50.	...	...	...	12.5	25.	50.	65.405	130.81	261.62
HAMPSHIRE															
Capon Bridge	51.52	103.04	206.08	12.5	25.	50.	...	...	...	12.5	25.	50.	64.02	128.04	256.08
Romney	51.52	103.04	206.08	12.5	25.	50.	...	...	...	12.5	25.	50.	64.02	128.04	256.08

[1] *Includes Board of Parks Commission added to current rate*

HANCOCK															
Chester	64.5	129.	258.	12.5	25.	50.	...	...	...	12.5	25.	50.	77.	154.	308.
New Cumberland	64.5	129.	258.	18.75	37.5	75.	...	...	...	18.75	37.5	75.	83.25	166.5	333.
Weirton	64.5	129.	258.	12.5	25.	50.	...	...	...	12.5	25.	50.	77.	154.	308.
HARDY															
Moorefield	68.7	137.4	274.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	87.45	174.9	349.8
Wardensville	68.7	137.4	274.8	12.5	25.	50.	...	...	...	12.5	25.	50.	81.2	162.4	324.8
HARRISON															
Anmoore	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Bridgeport	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Clarksburg	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Lost Creek	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Lumberport	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Nutter Fort	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Salem	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Shinnston	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Stonewood	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
West Milford	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
JACKSON															
Ravenswood	62.88	125.76	251.52	12.5	25.	50.	...	...	...	12.5	25.	50.	75.38	150.76	301.52
Ripley	62.88	125.76	251.52	11.12	22.24	44.48	1.38	2.76	5.52	12.5	25.	50.	75.38	150.76	301.52
JEFFERSON															
Bolivar	69.1	138.2	276.4	12.5	25.	50.	...	...	...	12.5	25.	50.	81.6	163.2	326.4
Charles Town	69.1	138.2	276.4	12.5	25.	50.	...	...	...	12.5	25.	50.	81.6	163.2	326.4
Harpers Ferry	69.1	138.2	276.4	12.5	25.	50.	...	...	...	12.5	25.	50.	81.6	163.2	326.4
Ranson	69.1	138.2	276.4	12.5	25.	50.	...	...	...	12.5	25.	50.	81.6	163.2	326.4
Shepherdstown	69.1	138.2	276.4	12.5	25.	50.	...	...	...	12.5	25.	50.	81.6	163.2	326.4
KANAWHA															
Belle	69.84	139.68	279.36	12.5	25.	50.	...	...	...	12.5	25.	50.	82.34	164.68	329.36
Cedar Grove	69.84	139.68	279.36	11.59	23.18	46.36	.91	1.82	3.64	12.5	25.	50.	82.34	164.68	329.36
Charleston	69.84	139.68	279.36	15.14	30.28	60.56	3.61	7.22	14.44	18.75	37.5	75.	88.59	177.18	354.36
Chesapeake	69.84	139.68	279.36	10.37	20.74	41.48	2.13	4.26	8.52.	12.5	25.	50.	82.34	164.68	329.36
Clendenin	69.84	138.69	279.36	12.5	25.	50.	...	...	...	12.5	25.	50.	82.34	164.68	329.36
Dunbar	69.84	139.68	279.36	18.75	37.5	75.	...	...	...	18.75	37.5	75.	88.59	177.18	354.36
East Bank	69.84	139.66	279.36	12.5	25.	50.	...	...	...	12.5	25.	50.	82.34	164.68	329.36
Glasgow	69.84	139.66	279.36	8.	16.	32.	4.5	9.	18.	12.5	25.	50.	82.34	164.68	329.36
Handley	69.84	139.68	279.36	12.5	25.	50.	...	...	...	12.5	25.	50.	82.34	164.68	329.36
Marmet	69.84	139.68	279.36	12.5	25.	50.	...	...	...	12.5	25.	50.	82.34	164.48	329.36
Montgomery	69.84	139.66	279.36	14.8	29.6	59.2	3.95	7.9	15.8	18.75	37.5	75.	88.59	177.18	354.36
Nitro	69.84	139.68	279.36	17.62	35.24	70.48	1.13	2.26	4.52	18.75	37.5	75.	88.59	177.18	354.36

MUNICIPAL LEVY RATES 1977

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
Pratt	69.84	139.68	279.36	12.5	25.	50.	...	...	...	12.5	25.	50.	82.34	164.68	329.36
St. Albans	69.84	139.68	279.36	17.57	35.14	70.28	1.18	2.36	4.72	18.75	37.5	75.	88.59	177.18	354.36
Smithers	69.84	139.68	279.36	18.75	37.5	75.	...	...	...	18.75	37.5	75.	88.59	177.18	354.36
So. Charleston	69.84	139.68	279.36	17.15	34.3	68.6	1.6	3.2	6.4	18.75	37.5	75.	88.59	177.18	354.36
LEWIS															
Jane Lew	46.575	93.15	186.3	12.5	25.	50.	...	...	...	12.5	25.	50.	59.075	118.15	236.3
Weston	46.575	93.15	186.3	12.5	25.	50.	...	...	...	12.5	25.	50.	59.075	118.15	236.3
LINCOLN															
Hamlin	60.45	120.9	241.8	11.63	23.26	46.52	.87	1.74	3.48	12.5	25.	50.	72.95	145.9	291.8
West Hamlin	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
LOGAN															
Chapmanville	66.86	133.72	267.44	12.5	25.	50.	...	...	...	12.5	25.	50.	79.36	158.72	317.44
Logan	66.86	133.72	267.44	12.5	25.	50.	...	...	...	12.5	25.	50.	79.36	158.72	317.44
Man	66.86	133.72	267.44	12.5	25.	50.	...	...	...	12.5	25.	50.	79.36	158.72	317.44
Mitchell Heights	66.86	133.72	267.44	12.5	25.	50.	...	...	...	12.5	25.	50.	79.36	158.72	317.44
West Logan	66.86	133.72	267.44	12.5	25.	50.	...	...	...	12.5	25.	50.	79.36	158.72	317.44
MARION															
Barracksville	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Fairmont	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Fairview	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Farmington	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Grant Town	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Mannington	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Monongah	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Rivesville	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Worthington	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
MARSHALL															
Benwood	63.77	127.54	255.08	8.18	16.36	32.72	4.32	8.64	17.28	12.5	25.	50.	76.27	152.54	305.08
Cameron	63.77	127.54	255.08	12.5	25.	50.	...	...	...	12.5	25.	50.	76.27	152.54	305.08
Glendale	63.77	127.54	255.08	12.5	25.	50.	...	...	...	12.5	25.	50.	76.27	152.54	305.08
McMechen	63.77	127.54	255.08	8.08	16.16	32.32	4.42	8.84	17.68	12.5	25.	50.	76.27	152.54	305.08
Moundsville	63.77	127.54	255.08	12.5	25.	50.	...	...	...	12.5	25.	50.	76.27	152.54	305.08
Marwin (Wheeling Sandhill Annexed from Wheeling)	63.77	127.54	255.08	12.5	25.	50.	...	...	...	12.5	25.	50.	76.27	152.54	305.08

AVERAGE RATE OF LEVY 1976

COUNTIES	State	County	Schools	Municipal	Total
Barbour	.008	.478	1.072	.092	1.65
Berkeley	.008	.46	1.772	.09	2.33
Boone	.009	.521	1.671	.059	2.26
Braxton	.008	.477	.966	.119	1.57
Brooke	.008	.456	1.804	.222	2.50
Cabell	.008	.449	1.441	.262	2.16
Calhoun	.008	.450	.722	.08	1.26
Clay	.009	.496	1.021	.034	1.56
Doddridge	.009	.492	1.58	.049	2.13
Fayette	.007	.417	1.558	.078	2.06
Gilmer	.009	.474	.792	.085	1.38
Grant	.009	.531	1.622	.038	2.20
Greenbrier	.008	.447	1.211	.134	1.80
Hampshire	.008	.429	1.118	.065	1.62
Hancock	.009	.428	1.712	.331	2.48
Hardy	.008	.433	1.428	1.21	1.99
Harrison	.008	.473	1.520	.169	2.17
Jackson	.009	.49	1.701	.08	2.28
Jefferson	.008	.413	1.59	.084	2.10
Kanawha	.008	.557	1.697	.358	2.62
Lewis	.008	.392	1.134	.086	1.62
Lincoln	.009	.748	1.60	.043	2.40
Logan	.006	.483	1.797	.082	2.37
Marion	.008	.451	1.446	.215	2.12
Marshall	.009	.401	1.898	.102	2.41
Mason	.009	.488	1.573	.80	2.15
Mercer	.008	.444	1.425	.203	2.08
Mineral	.008	.433	1.682	.177	2.30
Mingo	.009	.507	1.918	.146	2.58
Monongalia	.008	.47	1.507	.145	2.13
Monroe	.007	.405	1.11	.061	1.58
Morgan	.008	.436	1.678	.058	2.18
McDowell	009	.519	1.973	.122	2.62
Nicholas	.009	.492	1,587	.112	2.20
Ohio	.007	.411	1.71	.312	2.44
Pendleton	.007	.418	1.209	.046	1.68
Pleasants	.009	.494	1.970	.151	2.62
Pocahontas	.008	.431	.996	.065	1.50
Preston	.009	.475	1.535	.101	2.12
Putnam	.009	.515	1.802	.034	2.36
Raleigh	.008	.686	1.95	.146	2.79
Randolph	.008	.456	1.592	.134	2.19
Ritchie	.008	.457	1.208	.157	1.83
Roane	.008	.439	.736	.082	1.27
Summers	.008	.464	1.488	.20	2.16
Taylor	.008	.466	1.328	.153	1.95
Tucker	.009	.457	1.188	.166	1.82
Tyler	.008	.444	1.88	.148	2.48
Upshur	.009	.470	1.13	.111	1.72
Wayne	.008	.477	1.531	.164	2.18
Webster	.009	.521	1.043	.050	1.62
Wetzel	.008	.475	2.25	.167	2.90
Wirt	.007	.427	1.370	.048	1.85
Wood	.008	.441	1.719	.232	2.40
Wyoming	.009	.529	1.726	.076	2.34
State					

AVERAGE RATE OF LEVY 1977

COUNTIES	State	County	Schools	Municipal	Total
Barbour	.009	.487	1.032	.082	1.61
Berkeley	.008	.462	1.745	.095	2.31
Boone	.009	.522	2.108	.051	2.69
Braxton	.008	.481	958	.113	1.56
Brooke	.008	.468	1.79	.274	2.54
Cabell	.008	.663	1.419	.250	2.34
Calhoun	.008	.448	.719	.075	1.25
Clay	.009	.5	.998	.033	1.54
Doddridge	.008	.486	1.554	.052	2.10
Fayette	.008	.485	1.785	.132	2.41
Gilmer	.009	.493	.792	.078	1.37
Grant	.009	.53	1.617	.034	2.19
Greenbrier	.008	.447	1.199	.126	1.78
Hampshire	.008	.438	1.133	.061	1.64
Hancock	.009	.51	1.704	.337	2.56
Hardy	.008	.651	1.426	.125	2.21
Harrison	.008	.473	1.518	.161	2.16
Jackson	.008	.448	1.632	.082	2.17
Jefferson	.007	.412	1.572	.089	2.08
Kanawha	.008	.525	1.677	.35	2.56
Lewis	.008	.392	1.133	.087	1.62
Lincoln	.009	.494	1.587	.04	2.13
Logan	.009	.488	1.785	.078	2.36
Marion	.008	.451	1.448	.213	2.12
Marshall	.009	.396	1.889	.096	2.39
Mason	.009	.49	1.577	.074	2.15
Mercer	.008	.443	1.423	.196	2.07
Mineral	.008	.432.	1.701	.169	2.31
Mingo	.009	.505	1.882	.144	2.54
Monongalia	.008	.472	1.728	.142	2.35
Monroe	.007	.408	1.115	.08	1.61
Morgan	.008	.437	1.68	.055	2.18
McDowell	.009	.519	1.935	.117	2.58
Nicholas	.009	4.92	1.565	.094	2.16
Ohio	.007	.414	1.711	.308	2.44
Pendleton	.007	.418	.67	.045	1.14
Pleasants	.009	.509	1.935	.117	2.57
Pocahontas	.008	.432	.983	.067	1.49
Preston	.008	.477	1.542	.103	2.13
Putnam	.009	.512	1.991	.038	2.55
Raleigh	.008	.47	1.903	.139	2.52
Randolph	.008	.461	1.577	.134	2.18
Ritchie	.008	.446	1.18	.156	1.79
Roane	.008	.434	.695	.083	1.22
Summers	.008	.456	1.464	.192	2.12
Taylor	.008	.459	1.323	.15	1.94
Tucker	.008	.455	1.154	.163	1.78
Tyler	.008	.45	1.849	.143	2.45
Upshur	.008	.473	1.112	.107	1.70
Wayne	.008	.479	1.537	.166	2.19
Webster	.009	.523	1.019	.049	1.60
Wetzel	.008	.475	2.249	.168	2.90
Wirt	.007	.424	1.381	.048	1.84
Wood	.008	.439	1.703	.22	2.37
Wyoming	.009	.527	1.716	.068	2.32
State	.008	.488	1.606	.176	2.28

MUNICIPALITIES—$1,000,000 VALUATION

CITY OR TOWN	CLASS	COUNTY	1976	1977
Alderson	IV	Greenbrier, Monroe	3,575,590	5,290,450
Anmoore	IV	Harrison	6,611,120	6,732,875
Ansted	IV	Fayette	3,636,998	4,446,240
Athens	IV	Mercer	2,527,080	2,771,130
Bancroft				
Barboursville	III	Cabell	38,659,090	8,251,360
Barrackville	IV	Marion	4,930,675	5,013,635
Beckley	II	Raleigh	98,367,661	111,598,006
Belington	IV	Barbour	5,051,250	5,489,800
Belle	IV	Kanawha	21.203,334	28,461,221
Belmont	IV	Pleasants	3,021.700	3,092,790
Benwood	III	Marshall	15,920,710	14,697,000
Berkeley Sp. (Bath)	IV	Morgan	5,806,880	6,177,370
Bethany	IV	Brooke	1,384,325	1,460,825
Bethlehem	III	Ohio	10,099,320	10,804,340
Beverley	III	Randolph	1,226,900	1,334,350
Bluefield	II	Mercer	96,934,810	101,632,700
Bolivar	IV	Jefferson	1,561,940	1,882,445
Bramwell	IV	Mercer	1,530,440	1,427,610
Bridgeport	III	Harrison	31,392,160	31,024,618
Bruceton Mills	IV	Preston	1,827,285	2,243,805
Buckhannon	III	Upshur	22,903,135	24,271,520
Buffalo	IV	Putnam	1,570,440	1,620,836
Burnsville	IV	Braxton	1,722,045	1,772,485
Cairo	IV	Ritchie	1,119,040	1,310,810
Cameron	IV	Marshall	3,848,480	4,160,040
Cedar Grove	IV	Kanawha	2,598,478	2,681,839
Ceredo	IV	Wayne	6,697,530	8,006,400
Chapmanville	IV	Logan	1,645,700	1,873,600
Charleston	I	Kanawha	555,832,342	595,876,435
Charles Town	III	Jefferson	14,620,380	15,257,555
Chesapeake	IV	Kanawha	4,595,827	4,820,400
Chester	III	Hancock	10,560,650	10,010,200
Clarksburg	II	Harrison	112,185,184	115,625,782
Clay	IV	Clay	3,955,450	4,154,510
Clearview	IV	Ohio	1,691,299	1,761,840
Clendenin	IV	Kanawha	5,445,509	5,698,984
Cowen	IV	Webster	1,746,470	2,124,200
Danville	IV	Boone	2,650,650	3,219,150
Davis	IV	Tucker	2,585,880	2,831,980
Davy	IV	McDowell	1,272,530	1,405,490
Delbarton	IV	Mingo	1,400,800	1,420,760
Dunbar	III	Kanawha	35,133,731	38,071,375
East Bank	IV	Kanawha	2,829.148	3,064,096
Eleanor	IV	Putnam	2,540,420	2,609,350
Elizabeth	IV	Wirt	3,605,515	3,928,925
Elkins	III	Randolph	33,821,200	34,833,025
Ellenboro	IV	Ritchie	......	1,187,540
Fairmont	II	Marion	138,108,838	140,075,410
Fairview	IV	Marion	1,703,195	1,794,107
Farmington	IV	Marion	1,281,564	1,344,103
Fayetteville	IV	Fayette	8,025,004	9,532,022
Follansbee	III	Brooke	11,547,000	32,485,415
Fort Gay	IV	Wayne	1,225,620	1,255,020
Franklin	IV	Pendleton	4,683,450	5,017,290
Gary	IV	McDowell	9,817,030	10,063,610

MUNICIPALITIES—$1,000,000 VALUATION—(Continued)

CITY OR TOWN	CLASS	COUNTY	1976	1977
Gassaway	IV	Braxton	5,945,145	6,478,315
Gilbert	IV	Mingo	3,196,700	3,292,750
Glasgow	IV	Kanawha	27,071,900	28,654,287
Glen Dale	III	Marshall	11,511,710	14,328,270
Glenville	III	Gilmer	7,531,840	7,514,640
Grafton	III	Taylor	22,328,800	23,916,420
Grantsville	IV	Calhoun	5,303,590	5,559,360
Grant Town	IV	Marion	3,337,541	3,380,364
Granville	IV	Monongalia	1,848,740	2,826,190
Hamlin	IV	Lincoln	4,764,695	5,310,575
Handley	IV	Kanawha	1,433,886	1,503,580
Harpers Ferry	IV	Jefferson	1,532,440	1,645,405
Harrisville	IV	Ritchie	7,097,500	8,275,680
Hinton	III	Summers	17,592,300	18,428,930
Hundred	IV	Wetzel	1,597,080	1,693,950
Huntington	I	Cabell, Wayne	350,790,770	405,823,700
Hurricane	III	Putnam	9,161,850	9,641,960
Iaeger	IV	McDowell	3,731,720	4,210,110
Jane Lew	IV	Lewis	1,233,450	1,399,500
Kenova	IV	Wayne	17,278,120	18,663,510
Kermit	IV	Mingo	2,262,750	2,397,500
Keyser	III	Mineral	26,909,543	24,240,084
Keystone	IV	McDowell	3,924,240	4,695,840
Kimball	IV	McDowell	1,379,590	1,461,960
Kingwood	III	Preston	12,342,910	13,857,331
Lewisburg	III	Greenbrier	12,543,300	13,150,635
Logan	III	Logan	26,795,050	28,539,000
Lost Creek	IV	Harrison	1,383,556	1,400,225
Lumberport	IV	Harrison	1,573,190	1,580,850
Mabscott	IV	Raleigh	3,349,900	4,048,400
Madison	III	Boone	10,178,400	10,424,450
Man	IV	Logan	5,128,850	5,971,750
Mannington	III	Marion	7,548,911	8,046,592
Marlinton	III	Pocahontas	7,427,115	7,729,420
Marmet	IV	Kanawha	8,043,190	8,110,285
Martinsburg	II	Berkeley	50,181,959	57,363,685
Mason	IV	Mason	1,899,700	1,928,350
Masontown	IV	Preston	1,671,315	1,774,083
Matewan	IV	Mingo	3,378,300	3,535,650
Matoaka	IV	Mercer	1,084,080	1,135,660
McMechen	III	Marshall	4,468,380	4,642,090
Middlebourne	IV	Tyler	1,846,000	2,041,550
Mill Creek	IV	Randolph	1,535,950	1,713,900
Mitchell Heights	IV	Logan	1,001,800	1,023,000
Milton	IV	Cabell	5,243,470	6,385,280
Monongah	IV	Marion	2,550,135	2,870,053
Montgomery	III	Fayette, Kanawha	13,288,883	15,235,423
Moorefield	III	Hardy	9,983,895	11,234,160
Morgantown	II	Monongalia	101,956,735	109,900,145
Moundsville	II	Marshall	38,536,640	39,142,340
Mount Hope	IV	Fayette	4,981,347	5,716,190
Mullens	III	Wyoming	10,485,510	10,580,710
New Cumberland	IV	Hancock	3,046,850	3,218,550
New Haven	IV	Mason	3,831,450	4,081,850
New Martinsville	III	Wetzel	30,862,750	32,587,530
Nitro	III	Kanawha, Putnam	28,990,338	29,844,972
Northfork	IV	McDowell	3,343,050	3,839,850

MASON															
Hartford	60.62	121.24	242.48	12.5	25.	50.	...	...	...	12.5	25.	50.	73.12	146.24	292.48
Henderson	60.62	121.24	242.48	12.5	25.	50.	...	...	...	12.5	25.	50.	73.12	146.24	292.48
Leon	60.62	121.24	242.48	12.5	25.	50.	...	...	...	12.5	25.	50.	73.12	146.24	292.48
Mason	60.62	121.24	242.48	12.5	25.	50.	...	...	...	12.5	25.	50.	73.12	146.24	292.48
New Haven	60.62	121.24	242.48	12.5	25.	50.	...	...	...	12.5	25.	50.	73.12	146.24	292.48
Point Pleasant	60.62	121.24	242.48	10.81	21.62	43.24	1.69	3.38	6.76	12.5	25.	50.	73.12	146.24	292.48
MERCER															
Athens	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Bluefield	60.45	120.9	241.8	11.31	22.62	45.24	1.19	2.38	4.76	12.5	25.	50.	72.95	145.9	291.8
Bramwell	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Matoaka	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Oakvale	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
Princeton	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
MINERAL															
Elk Garden	70.84	141.68	283.36	12.5	25.	50.	...	...	...	12.5	25.	50.	83.34	166.68	333.36
Keyser	70.84	141.68	283.36	18.75	37.5	75.	...	...	...	18.75	37.5	75.	89.59	179.18	358.36
Piedmont	70.84	141.68	283.36	18.75	37.5	75.	...	...	...	18.75	37.5	75.	89.59	179.18	358.36
Ridgeley	70.84	141.68	283.36	12.5	25.	50.	...	...	...	12.5	25.	50.	83.34	166.68	333.36
MINGO															
Delbarton	67.82	135.64	271.28	12.5	25.	50.	...	...	...	12.5	25.	50.	80.32	160.64	321.28
Gilbert	67.82	135.64	271.28	12.5	25.	50.	...	...	...	12.5	25.	50.	80.32	160.64	321.28
Kermit	67.82	135.64	271.28	10.48	20.96	41.92	2.02	4.04	8.08	12.5	25.	50.	80.32	160.64	321.28
Matewan	67.82	135.64	271.28	16.21	32.42	64.84	2.54	5.08	10.16	18.75	37.5	75.	86.57	173.14	346.28
Williamson	67.82	135.64	271.28	13.	26.	52.	4.5	9.	18.	17.5	35.	70.	85.32	170.64	341.28
MONONGALIA															
Blacksville	66.92	133.84	267.68	12.5	25.	50.	...	...	...	12.5	25.	50.	79.42	158.84	317.68
Granville	66.92	133.84	267.68	12.5	25.	50.	...	...	...	12.5	25.	50.	79.42	158.84	317.68
Morgantown	66.92	133.84	267.68	9.04	18.08	36.16	3.46	6.92	13.84	12.5	25.	50.	79.42	158.84	317.68
Osage	66.92	133.84	267.68	12.5	25.	50.	...	...	...	12.5	25.	50.	79.42	158.84	317.68
Star City	66.92	133.84	267.68	12.5	25.	50.	...	...	...	12.5	25.	50.	79.42	158.84	317.68
Westover	66.92	133.84	267.68	12.5	25.	50.	...	...	...	12.5	25.	50.	79.42	158.84	317.68
MONROE															
Alderson	53.58	107.16	214.32	18.5	37.	74.	...	...	...	18.5	37.	74.	72.08	144.16	288.32
Peterstown	53.58	·107.16	214.32	12.5	25.	50.	...	...	...	12.5	25.	50.	66.08	132.16	264.32
Union	53.58	107.16	214.32	12.5	25.	50.	...	...	...	12.5	25.	50.	66.06	132.16	264.32
MORGAN															
Berkeley Springs	69.57	139.14	278.28	12.5	25.	50.	...	...	...	12.5	25.	50.	82.07	164.14	328.28
Paw Paw	69.57	139.14	278.28	12.5	25.	50.	...	...	...	12.5	25.	50.	82.07	164.14	328.28

MUNICIPAL LEVY RATES 1977

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
McDOWELL															
Anawalt	67.89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
Davy	67,89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
Gary	67.89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
Iaeger	67.89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
Keystone	67.89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
Kimball	67.89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
Northfork	67.89	135.78	271.56	12.5	25.	50.	...	...	...	12.5	25.	50.	80.39	160.78	321.56
War	67.89	135.78	271.56	10.15	20.3	40.6	2.35	4.7	9.4	12.5	25.	50.	80.39	160.78	321.56
Welch	67.89	135.78	271.56	17.25	34.5	69.	1.5	3.	6.	18.75	37.5	75.	86.64	173.28	346.56
NICHOLAS															
Richwood	60.	120.	240.	18.75	37.5	75.	...	...	...	18.75	37.5	75.	78.75	157.5	315.
Summersville	60.	120.	240.	11.62	23.24	46.48	.88	1.76	3.52	12.5	25.	50.	72.5	145.	290.
OHIO															
Bethlehem	73.67	147.34	294.68	12.5	25.	50.	...	...	...	12.5	25.	50.	86.17	172.34	344.68
Clearview	73.67	147.34	294.68	12.5	25.	50.	...	...	...	12.5	25.	50.	86.17	172.34	344.68
Triadelphia	73.67	147.34	294.68	12.5	25.	50.	...	...	...	12.5	25.	50.	86.17	172.34	344.68
Valley Grove	73.67	147.34	294.68	12.5	25.	50.	...	...	...	12.5	25.	50.	86.17	172.34	344.68
West Liberty	73.67	147.34	294.68	12.5	25.	50.	...	...	...	12.5	25.	50.	86.17	172.34	344.68
Wheeling	73.67	147.34	294.68	9.62	19.24	38.48	2.88	5.76	11.52	12.5	25.	50.	86.17	172.34	344.68
PENDLETON															
Franklin	37.5	75.	150.	12.5	25.	50.	...	...	...	12.5	25.	50.	50.	100.	200.
PLEASANTS															
Belmont	68.91	137.82	275.64	12.5	25.	50.	...	...	...	12.5	25.	50.	81.41	162.82	325.64
St. Marys	68.91	137.82	275.64	17.4	34.8	69.6	...	...	...	17.4	34.8	69.6	86.31	172.62	345.24
POCAHONTAS															
Cass	47.13	94.26	188.52	11.	22.	44.	...	...	...	11.	22.	44.	58.13	116.26	232.52
Durbin	47.13	94.26	188.52	12.5	25.	50.	...	...	...	12.5	25.	50.	59.63	119.26	238.52
Hillsboro	47.13	94.26	188.52	11.	22.	44.	...	...	...	11.	22.	44.	58.13	116.26	232.52
Marlinton	47.13	94.26	188.52	12.5	25.	50.	...	...	...	12.5	25.	50.	59.63	119.26	238.52
PRESTON															
Albright	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24
Brandonville	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24

Bruceton Mills	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24
Kingwood	60.81	121.62	243.24	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.56	159.12	318.24
Masontown	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24
Newburg	60.81	121.62	243.24	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.56	159.12	318.24
Reedsville	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24
Rowlesburg	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24
Terra Alta	60.81	121.62	243.24	12.5	25.	50.	...	...	...	12.5	25.	50.	73.31	146.62	293.24
Tunnelton	60.81	121.62	243.24	18.	36.	72.	...	...	...	18.	36.	72.	78.81	157.62	315.24
PUTNAM															
Bancroft	70.12	140.24	280.48	12.5	25.	50.	...	...	...	12.5	25.	50.	82.62	165.24	330.48
Buffalo	70.12	140.24	280.48	12.5	25.	50.	...	...	...	12.5	25.	50.	82.62	165.24	330.48
Eleanor	70.12	140.24	280.48	12.5	25.	50.	...	...	...	12.5	25.	50.	82.62	165.24	330.48
Hurricane	70.12	140.24	280.48	18.75	37.5	75.	...	...	...	18.75	37.5	75.	88.87	177.74	355.48
Nitro	70.12	140.24	280.48	17.62	35.24	70.48	1.13	2.26	4.52	18.75	37.5	75.	88.87	177.74	335.48
Poca	70.12	140.24	280.48	12.5	25.	50.	...	...	...	12.5	25.	50.	82.62	165.24	330.48
Winfield	70.12	140.24	280.48	12.5	25.	50.	...	...	...	12.5	25.	50.	82.62	165.24	330.48
RALEIGH															
Beckley	72.47	144.94	289.88	12.5	25.	50.	...	...	...	12.5	25.	50.	84.97	169.94	339.88
Lester	72.47	144.94	289.88	18.75	37.5	75.	...	...	...	18.75	37.5	75.	91.22	182.44	364.88
Mabscott	72.47	144.94	289.88	12.5	25.	50.	...	...	...	12.5	25.	50.	84.97	169.94	339.88
Rhodell	72.47	144.94	289.88	12.5	25.	50.	...	...	...	12.5	25.	50.	84.97	169.94	339.88
Sophia	72.47	144.94	289.88	12.5	25.	50.	...	...	...	12.5	25.	50.	84.97	169.94	339.88
RANDOLPH															
Beverly	63.49	126.98	253.96	12.5	25.	50.	...	...	...	12.5	25.	50.	75.99	151.98	303.96
Elkins	63.49	126.98	253.96	12.5	25.	50.	...	...	...	12.5	25.	50.	75.99	151.98	303.96
Huttonsville	63.49	126.98	253.96	11.	22.	44.	...	...	...	11.	22.	44.	74.49	148.98	297.96
Mill Creek	63.49	126.98	253.96	12.5	25.	50.	...	...	...	12.5	25.	50.	75.99	151.98	303.96
Montrose	63.49	126.98	253.96	11.	22.	44.	...	...	...	11.	22.	44.	74.49	148.98	297.96
Womelsdorf (Coalton)	63.49	126.98	253.96	12.5	25.	50.	...	...	...	12.5	25.	50.	75.99	151.98	303.96
RITCHIE															
Auburn	52.4175	104.835	209.67	12.5	25.	50.	...	...	...	12.5	25.	50.	64.9175	129.835	259.67
Cairo	52.4175	104.835	209.67	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.1675	142.335	284.67
Ellenboro	52.4175	104.835	209.67	12.5	25.	50.	...	...	...	12.5	25.	50.	64.9175	129.835	259.67
Harrisville	52.4175	104.835	209.67	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.1675	142.335	284.67
Pennsboro	52.4175	104.835	209.67	18.75	37.5	75.	...	...	...	18.75	37.5	75.	71.1675	142.335	284.67
Pullman	52.4175	104.835	209.67	12.5	25.	50.	...	...	...	12.5	25.	50.	64.9175	129.835	259.67
ROANE															
Reedy	37.5	75.	150.	12.5	25.	50.	...	...	...	12.5	25.	50.	50.	100.	200.
Spencer	37.5	75.	150.	8.7	17.4	34.8	3.8	7.6	15.2	12.5	25.	50.	50.	100.	200.

MUNICIPAL LEVY RATES 1977

(LEVY RATES IN CENTS PER $100 ASSESSED VALUATION)

COUNTY	Total State County & School			Municipal Current			Municipal Bonds			Total Municipal			Grand Total		
	I	II	III, IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
SUMMERS															
Hinton	60.45	120.9	241.8	17.52	35.04	70.08	1.23	2.46	4.92	18.75	37.5	75.	79.2	158.4	316.8
TAYLOR															
Flemington	55.745	111.49	222.98	12.5	25.	50.	...	...	...	12.5	25.	50.	68.245	136.49	272.98
Grafton	55.745	111.49	222.98	12.5	25.	50.	...	...	...	12.5	25.	50.	68.245	136.49	272.98
TUCKER															
Davis	50.91	101.82	203.64	12.5	25.	50.	...	...	...	12.5	25.	50.	63.41	126.82	253.64
Hambleton	50.91	101.82	203.64	12.5	25.	50.	...	...	...	12.5	25.	50.	63.41	126.82	253.64
Hendricks	50.91	101.82	203.64	12.5	25.	50.	...	...	...	12.5	25.	50	63.41	126.82	253.64
Parsons	50.91	101.82	203.64	12.5	25.	50.	...	...	...	12.5	25.	50.	63.41	126.82	253.64
Thomas	50.91	101.82	203.64	12.5	25.	50.	...	...	...	12.5	25.	50.	63.41	126.82	253.64
TYLER															
Friendly	73.35	146.7	293.4	18.75	37.5	75.	...	...	...	18.75	37.5	75.	92.1	184.2	368.4
Middlebourne	73.35	146.7	293.4	12.5	25.	50.	...	...	...	12.5	25.	50.	85.85	171.7	343.4
Paden City	73.35	146.7	293.4	12.5	25.	50.	...	...	...	12.5	25.	50.	85.85	171.7	343.4
Sistersville	73.35	146.7	293.4	18.75	37.5	75.	...	...	...	18.75	37.5	75.	92.1	184.2	368.4
UPSHUR															
Buckhannon	48.17	96.34	192.68	14.	28.	56.	...	...	...	14.	28.	56.	62.17	124.34	248.68
WAYNE															
Ceredo	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Fort Gay	60.45	120.9	241.8	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.2	158.4	316.8
Huntington[1]	60.45	120.9	241.8	4.6	9.2	18.4	7.9	15.8	31.6	12.5	25.	50.	72.95	145.9	291.8
Kenova	60.45	120.9	241.8	10.59	21.18	42.36	6.93	13.86	27.72	17.52	35.04	70.08	77.97	155.94	311.88
Wayne	60.45	120.9	241.8	16.4	32.8	65.6	2.35	4.7	9.4	18.75	37.5	75.	79.2	158.4	316.8
WEBSTER															
Addison	42.43	84.86	169.72	12.5	25.	50.	...	...	...	12.5	25.	50.	54.93	109.86	219.72
Camden-on-Gauley	42.43	84.86	169.72	12.5	25.	50.	...	...	...	12.5	25.	50.	54.93	109.86	219.72
Cowen	42.43	84.86	169.72	12.5	25.	50.	...	...	...	12.5	25.	50.	54.93	109.86	219.72

WETZEL																
Hundred	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
Littleton	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
New Martinsville	82.13	164.26	328.52	9.6	19.2	38.4	2.9	5.8	11.6	12.5	25.	50.	94.63	189.26	378.52
Paden City	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
Pine Grove	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
Smithfield	82.13	164.26	328.52	12.5	25.	50.	...	...	...	12.5	25.	50.	94.63	189.26	378.52
WIRT																
Elizabeth	60.45	120.9	241.8	12.5	25.	50.	...	...	...	12.5	25.	50.	72.95	145.9	291.8
WOOD																
Parkersburg	70.02	140.04	280.08	12.5	25.	50.	...	...	...	12.5	25.	50.	82.52	165.04	330.08
Vienna	70.02	140.04	280.08	12.	24.	48.	.5	1.	2.	12.5	25.	50.	82.52	165.04	330.08
Williamstown	70.02	140.04	280.08	12.5	25.	50.	...	...	...	12.5	25.	50.	82.52	165.04	330.08
WYOMING																
Mullens	61.11	122.22	244.44	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.86	159.72	319.44
Oceana	61.11	122.22	244.44	18.75	37.5	75.	...	...	...	18.75	37.5	75.	79.86	159.72	319.44
Pineville	61.11	122.22	244.44	12.5	25.	50.	...	...	...	12.5	25.	50.	73.61	147.22	294.44

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[1] Board of Park Commissioners added to current rate.

MUNICIPALITIES—$1,000,000 VALUATION—(Continued)

CITY OR TOWN	CLASS	COUNTY	1976	1977
Nutter Fort	III	Harrison	5,491,420	6,061,245
Oak Hill	III	Fayette	28,302,998	33,342,336
Oceana	IV	Wyoming	5,930,150	5,884,200
Paden City	III	Tyler, Wetzel	9,152,750	9,844,010
Parkersbrug	II	Wood	192,582,640	198,727,760
Parsons	IV	Tucker	6,658,230	7,479,370
Paw Paw	IV	Morgan	1,763,330	1,708,530
Pennsboro	IV	Ritchie	4,517,400	5,385,460
Petersburg	III	Grant	9,859,500	10,521,935
Peterstown	IV	Monroe	2,149,950	2,387,150
Philippi	III	Barbour	8,887,760	10,048,425
Piedmont	IV	Mineral	6,158,881	5,420,982
Pine Grove	IV	Wetzel	1,155,080	1,223,680
Pineville	IV	Wyoming	6,434,070	6,642,020
Poca	IV	Putnam	2,134,270	2,175,090
Point Pleasant	III	Mason	19,213,500	20,448,900
Pratt	IV	Kanawha	2,084,066	2,193,228
Princeton	III	Mercer	35,118,030	39,268,890
Rainelle	IV	Greenbrier	8,411,745	9,308,730
Ranson	III	Jefferson	10,249,605	10,692,320
Ravenswood	III	Jackson	16,590,060	21,294,130
Reedsville	IV	Preston	1,527,465	1,689,589
Richwood	III	Nicholas	10,583,800	11,487,200
Ridgeley	IV	Mineral	2,871,477	2,730,209
Ripley	III	Jackson	14,631,630	19,923,420
Rivesville	IV	Marion	11,183,890	12,895,534
Romney	III	Hampshire	12,855,760	12,694,490
Ronceverte	IV	Greenbrier	10,759,670	9,706,575
Rowlesburg	IV	Preston	2,558,020	2,845,665
Rupert	IV	Greenbrier	3,075,595	3,413,340
St. Albans	II	Kanawha	53,565,314	58,060,762
St. Marys	III	Pleasants	12,255,565	11,887,870
Salem	III	Harrison	4,698,210	4,823,040
Shepardstown	IV	Jefferson	3,086,975	3,606,485
Shinnston	III	Harrison	10,404,925	10,698,232
Sistersville	III	Tyler	9,727,450	10,390,000
Smithers	III	Fayette, Kanawha	4,269,813	4,854,169
Sophia	IV	Raleigh	2,600,260	2,828,200
South Charleston	II	Kanawha	157,972,760	160,482,099
Spencer	III	Roane	15,473,090	16,508,490
Star City	IV	Monongalia	6,794,635	7,318,050
Stonewood	IV	Harrison	4,413,350	3,979,410
Summersville	III	Nicholas	13,111,450	14,801,500
Sutton	IV	Braxton	4,800,725	5,131,715
Terra Alta	IV	Preston	5,286,995	6,010,045
Thomas	IV	Tucker	1,901,680	2,126,350
Triadelphia	IV	Ohio	4,008,057	3,749,780
Tunnelton	IV			
Union	IV	Monroe	3,342,500	3,462,650
Vienna	II	Wood	57,080,590	59,514,740
War	III	McDowell	3,055,410	3,339,110
Wardensville	IV	Hardy	1,147,790	1,221,575
Wayne	IV	Wayne	3,807,170	3,996,340
Webster Springs (Addison)	IV	Webster	5,543,730	6,314,970
Weirton	II	Brooke, Hancock	232,159,000	236,670,300
Welch	III	McDowell	22.363,750	23,367,910
Wellsburg	III	Brooke	19,348,340	20,092,315

MUNICIPALITIES—$1,000,000 VALUATION—(Continued)

CITY OR TOWN	CLASS	COUNTY	1976	1977
West Hamlin	IV	Lincoln	1,742,320	2,026,510
West Logan	IV	Logan	1,510,900	1,534,450
West Milford	IV	Harrison	1,371,550	1,344,680
Weston	III	Lewis	23,059,150	25,060,450
Westover	III	Monongalia	13,109,703	14,985,510
West Union	IV	Doddridge	3,885,860	4,352,050
Wheeling	II	Ohio	258,851,288	272,321,753
White Sulphur Springs	III	Greenbrier	10,672,440	12,287,180
Whitesville	IV	Boone	3,152,825	3,525,975
Williamson	III	Mingo	24,289,100	25,098,250
Williamstown	III	Wood	13,659,580	14,781,510
Winfield	IV	Putnam	....	1,035,230

PUBLIC UTILITIES BY COUNTY

BARBOUR COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Aeropres Corp.	$	$	$	$ 1,800
Agrico Chemical Co.	....	1,300	....	5,000
Airco, Inc.	....	3,300	....	2,500
Allied Chemical Canada, Ltd.	....	600	....	900
Allied Chemical Corporation	....	157,500	....	149,800
Allis-Chalmers Corporation	....	500	....	500
American Rail Box Car Co.	....	....	....	10,300
American Telephone & Telegraph	....	56,200	....	57,700
Baltimore & Ohio Railroad:				
Astor Branch	....	24,800	....	7,900
Bear Mountain Branch	....	38,700	....	39,100
Berkeley Run Line	....	253,700	....	256,800
Berryburg Branch	....	52,900	....	53,500
Burnsville Branch, Century Branch	....	88,500	....	89,700
Coal & Coke Branch	....	200	....	....
Elk Creek Spur	....	78,800	....	79,600
Grafton & Belington Br.	....	725,700	....	734,100
Pt. Pleasant, Buckhannon, & Tygart Valley Branch	....	128,300	....	129,700
Chesapeake & Potomac Telephone Company	....	947,400	....	1,060,900
Columbia Gas Transmission Corp	4,800	351,900	5,900	329,900
Columbia Gas of W. Va., Inc.	4,200	19,900	5,100	24,000
Consolidated Gas Supply Corp.	238,400	2,601,900	229,500	2,861,400
Harrison Rural Electrification Assoc., Inc.	....	....	1,200	15,500
Monongahela Power Company	46,400	3,420,800	85,300	3,792,000
West Virginia Telephone Company	800	24,600	1,100	27,800
Western Maryland R.R. Company:				
Main Line	....	50,700	....	58,800
Weaver Branch	....	2,900	....	2,900
Total	$ 294,600	$ 9,031,100	$ 328,100	$ 9,791,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
BELINGTON MUNICIPALITY				
Aeropres Corp.	....	....	....	1,700
Allied Chemical Canada, Ltd.	....	....	....	800
Allied Chemical Corporation	....	45,600	....	33,200
American Rail Box Car Co.	....	....	....	12,000
American Telephone & Telegraph	....	7,400	....	7,500
Baltimore & Ohio Railroad Co.:				
Belington Branch	....	5,800	....	5,800
Grafton & Belington Branch	....	73,300	....	74,100
Chesapeake & Potomac Telephone Co.	....	239,400	....	266,000
Columbia Gas Transmission Corp.	400	33,300	500	31,000
Columbia Gas of West Virginia, Inc	....	31,300	....	34,300
Monongahela Power Company	28,300	133,900	52,000	137,100
Western Maryland R. R. Company:				
Main Line	....	41,100	....	46,300
Weaver Branch	....	500	....	500
Total	$ 28,700	$ 611,600	$ 52,500	650,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
JUNIOR MUNICIPALITY				
Agrico Chemical Company	....	1,000	....	4,400
Airco, Inc.	....	3,200	....	2,600
Allied Chemical Corporation	....	12,500	....	11,100
Allis-Chalmers Corporation	....	600	....	....
Chesapeake & Potomac Telephone Co.	....	22,100	....	22,400
Columbia Gas of West Virginia	....	7,700	....	10,600
Monongahela Power Company	7,800	18,900	14,300	17,100
Western Maryland Railroad Co.:				
Main Line	....	17,200	....	19,900
Total	$ 7,800	$ 81,200	14,300	$ 88,100
PHILIPPI MUNICIPALITY				
Allied Chemical Corporation	$	$ 75,600	$	$ 79,200
American Telephone & Telegraph Company	....	18,200	....	18,700
Baltimore and Ohio Railroad Company:				
Grafton & Belington Branch	....	57,100	....	57,800
Chesapeake & Potomac Telephone Company	26,400	397,000	49,800	443,400
Columbia Gas Transmission Corporation	....	3,100	....	2,600
Columbia Gas of West Virginia, Inc.	16,000	44,500	19,300	53,200
Monongahela Power Company	14,900	34,500	27,400	32,900
Western Union Telegraph Company	....	900	....	900
Total	$ 57,300	$ 630,900	$ 96,500	688,500

RECAPITULATION	1976	1977
Class I—Districts	$ 294,600	$ 328,100
Class I—Municipalities	$ 93,800	$ 163,300
Class III—Districts	$ 9,031,100	$ 9,791,900
Class IV—Municipalities	$ 1,323,700	$ 1,426,900
Total	$ 10,743,200	$ 11,710,200

BERKELEY COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Allis Chalmers Corporation	$	$ 900	$	$ ....
Aluminum Company of America	....	11,000	....	5,800
Amalgamated Sugar Company	....	100	....	....
American Colloid Company	....	2,100	....	2,100
American Petrofina Company of Texas	....	800	....	....
American Rail Box Car Company	....	3,600	....	1,676,000
American Refrigerator Transit Company	....	2,400	....	....
American Telephone & Telegraph Company	....	665,400	....	678,000
Amoco Chemicals Corporation	....	68,800	....	....
Amoco Oil Company	....	23,800	....	....
Amstar Corporation	....	31,100	....	....
The Andersons	....	4,200	....	....
Appalachian Power Company (Car Line)	....	20,900	....	....
Baltimore & Ohio Railroad Co.:				
Cherry Run & Potomac Valley Branch	....	387,600	....	391,800
Cumberland Valley & Martinsburg R. R. with P. C. R. R. Co. (owned jointly)	....	106,200	....	107,400

	1976		1977	
	Class I	Class III	Class I	Class III
Frog Hollow Branch	....	400	....	400
Main Line	....	1,842,400	....	1,874,700
Chesapeake & Potomac Telephone Company	....	2,492,600	....	2,812,600
Greyhound Lines, Inc.	....	6,800	....	6,200
Penn Central Co. (Formerly Cumberland Valley & Martinsburg R. R. Co.	....	493,900	....	467,000
Penn Central Co. (Formerly Pendel Co.)	....	29,500	....	29,500
Potomac Edison Co. of W. Va.	34,100	5,274,800	37,400	5,391,000
Shenandoah Gas Company	23,300	298,100	68,600	300,900
Western Union Telegraph Co.	....	....	....	600
Total	$ 57,400	$ 11,765,400	106,000	12,236,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
HEDGESVILLE MUNICIPALITY				
Aluminum Company of America	$	$ 5,300	$	$ 2,500
American Colloid Company	....	1,700	....	2,000
American Rail Box Car Company	....	3,400	....	39,500
American Refrigerator Transit Company	....	2,100	....	....
Amoco Chemicals Corporation	....	5,000	....	....
Amoco Oil Company	....	10,200	....	....
Amstar Corporation	....	5,800	....	....
The Andersons	....	3,500	....	....
Appalachian Power Company (Car Line)	....	5,000	....	....
Chesapeake & Potomac Telephone Company	....	73,900	....	81,500
Potomac Edison Company of W. Va.	11,200	43,400	12,300	43,500
Total	$ 11,200	$ 159,300	$ 12,300	$ 169,000
MARTINSBURG MUNICIPALITY				
Aluminum Company of America	$	$ 3,800	$	2,700
American Rail Box Car Co.	....	....	....	109,200
American Telephone & Telegraph Company	....	395,200	....	397,800
Amoco Chemicals Corporation	....	52,900	....	....
Amoco Oil Company	....	13,100	....	....
Amstar Corporation	....	22,300	....	....
Appalachian Power Company (Car Line)	....	14,800	....	....
Baltimore and Ohio Railroad Co.:				
Frog Hollow Branch	....	100	....	100
Main Line	....	1,170,600	....	2,020,100
Chesapeake & Potomac Telephone Co.	85,100	2,602,500	166,500	3,098,100
Greyhound Lines, Inc.	1,100	6,600	1,200	6,100
Penn Central Co. (Formerly Cumberland & Martinsburg R. R. Co.)	....	30,700	....	29,200
Potomac Edison Company of W. Va.	34,100	1,211,300	37,500	1,308,300
Shenandoah Gas Company	23,400	414,700	68,700	331,000
Western Union Telegraph Co.	100	20,200	100	22,400
Total	$ 143,800	$ 5,958,800	$ 274,000	$ 7,325,000

RECAPITULATION	1976	1977
Class I—Districts	$ 57,400	$ 106,000
Class I—Municipatilities	155,000	286,300
Class III—Districts	11,765,400	12,236,400
Class IV—Municipalities	6,118,100	7,494,000
Total	$ 18,095,900	$ 20,122,700

BOONE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Rail Box Car Co.	$	$	$	$ 50,500
American Telephone & Telegraph Company	....	64,900	....	66,500
Amoco Chemicals Corp.	....	....	....	68,100
Amoco Oil Co.	....	....	....	16,800
Amstar Corp.	....	....	....	21,300
Apex Tank Car Line	....	....	....	600
Appalachian Power Company	86,400	11,525,800	103,600	11,968,500
Appalachian Power Company (Car Line)	....	259,300	....	110,000
Andersons, The	....	....	....	4,200
Ashford Gas Co.	....	....	3,300	17,300
Chesapeake & Ohio Railroad Co.:				
Cabin Creek Branch	....	198,600	....	220,000
Coal River Branch	....	4,055,400	....	4,573,700
Cheaspeake & Potomac Telephone Company	....	1,885,400	....	2,095,400
Columbia Gas Transmission Corporation	17,800	1,333,300	22,000	1,260,800
Columbia Gas of West Virginia	200	1,100	300	1,400
Consolidated Gas Supply Corporation	101,500	2,524,300	92,500	2,629,300
Greyhound Lines, Inc.	....	13,900	....	12,700
Indian Creek Gas Company	....	52,800	....	78,500
Pennzoil United, Inc.	2,800	240,000	1,800	345,000
Southern Public Service Company	5,100	13,700	5,400	14,900
Virginia Stage Line, Inc.	....	18,300	....	11,200
West Virginia Water Company	....	54,300	....	57,400
Total Rural Districts	$ 213,800	$ 22,241,100	$ 228,900	$ 23,644,100

	1976		1977	
	Class I	Class IV	Class I	Class IV
DANVILLE MUNICIPALITY				
American Rail Box Car Co.	$	$	$	$ 22,400
Amoco Chemicals Corp.	....	....	....	32,100
Appalachian Power Company	36,300	56,800	43,500	54,400
Appalachian Power Company (Car Line)	....	76,100	....	25,200
Cheaspeake & Ohio Railroad Co.:				
Coal River Branch	....	147,200	....	156,500
Chesapeake & Potomac Telephone Company	....	44,900	....	48,000
Southern Public Service Company	1,100	3,600	1,200	4,400
West Virginia Water Company	....	20,100	....	21,200
Total	$ 37,400	348,700	44,700	386,200
MADISON MUNICIPALITY				
American Rail Box Car Co.	$	$	$	$ 25,000
Amoco Chemicals Corp.	....	....	....	24,500
Apalachian Power Company	82,000	209,600	98,400	203,400
Appalachain Power Company (Car Line)	....	70,800	....	24,600
Cheaspeake & Ohio Railroad Company:				
Coal River Branch	....	60,900	....	66,500
Chesapeake & Potomac Telephone Company	27,100	428,400	51,100	491,500
Consolidated Gas Supply Corporation	31,300	1,400	28,500	1,300
Southern Public Service Company	7,600	38,500	8,000	43,000
Virginia Stage Lines, Inc.	....	1,200	....	700
West Virginia Water Company	8,100	236,700	10,200	243,300
Total	$ 156,100	$ 1,047,500	$ 196,200	$ 1,123,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
SYLVESTER MUNICIPALITY				
Appalachian Power Company	$ 9,000	$ 18,400	$ 10,800	$ 17,700
Chesapeake & Ohio Railroad Company:				
Coal River Branch	....	17,800	....	19,700
Chesapeake & Potomac Telephone Company	....	11,900	....	12,000
Consolidated Gas Supply Corporation	69,600	2,500	63,500	2,700
Greyhound Lines, Inc.	1,300	1,300	1,300	1,200
Total	$ 79,900	$ 51,900	$ 75,600	$ 53,300
WHITESVILLE MUNICIPALITY				
American Rail Box Car Co.	....	....	....	37,300
Amoco Chemicals Corp.	....	....	....	38,600
Amoco Oil Co.	....	....	....	15,400
Amstar Corp.	....	....	....	20,900
Anderson, The	....	....	....	4,100
Appalachian Power Company	62,500	79,900	75,000	75,200
Appalachian Power Company (Car Line)	....	199,000	....	92,000
Chesapeake & Ohio Railroad Co.:				
Cabin Creek Branch	....	64,900	....	70,900
Chesapeake & Potomac Telephone Company	15,800	236,100	29,800	265,900
Consolidated Gas Supply Corporation	29,800	6,100	27,200	6,300
Western Union Telegraph Company	....	300	....	....
Total	$ 108,100	$ 586,300	$ 132,000	$ 626,600

RECAPITULATION	1976	1977
Class I—Districts	$ 213,800	$ 228,900
Class I—Municipalities	$ 381,500	$ 448,500
Class III—Districts	$ 2,224,100	$ 23,644,100
Class IV—Municipalities	$ 2,034,400	$ 2,169,900
Total	$ 24,870,800	$ 26,491,400

BRAXTON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company (Car Line)	$	$ 242,400	$	$ 253,800
Baltimore & Ohio Railroad Co.:				
Centralia & Webster Springs Branch	....	....	....	200
Coal and Coke Branch	....	736,200	....	744,500
Gassaway Branch	....	43,800	....	44,200
West Virginia & Pittsburgh Branch	....	819,100	....	626,100
Bazzle Gas Company	....	15,900	....	18,400
Cabot Corporation, The	100	700	100	800
Chesapeake & Potomac Telephone Co.	....	877,700	....	999,000
Columbia Gas Transmission Corporation	59,000	4,408,900	72,800	4,169,800
Columbia Gas of West Virginia, Inc.	100	300	100	400
Consolidated Gas Supply Corporation	20,400	524,600	19,500	576,200
Equitable Gas Company	....	2,039,600	....	1,974,100
Eureka Pipe Line Company	100	600	100	700
Greyhound Lines, Inc.	....	21,600	....	19,800
Monongahela Power Company	37,600	3,115,100	67,200	3,352,700
Pennzoil United, Inc.	100	8,300	100	13,300
Telephone Utilities of W. Va., Inc	800	20,300	900	22,600

	1976		1977	
	Class I	Class III	Class I	Class III
West Virginia Water Company	....	10,500	....	26,600
Total	$ 118,000	$ 12,686,600	$ 160,800	$ 12,843,000
BURNSVILLE MUNICIPALITY				
Appalachian Power Company (Car Line)	....	29,800	....	31,200
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	22,300	....	22,600
West Virginia & Pittsburgh Branch	....	31,900	....	32,300
Chesapeake & Potomac Telephone Co.	....	96,000	....	105,100
Consolidated Gas Supply Corporation	8,300	9,100	7,900	8,700
Equitable Gas Company	41,700	270,700	21,300	266,200
Monongahela Power Company	8,000	32,000	14,300	30,800
West Virginia Water Company	....	68,000	....	70,000
Total	$ 58,000	$ 559,800	$ 43,500	$ 567,900
FLATWOODS MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
West Virginia & Pittsburgh Branch	$	$ 41,400	$	$ 41,900
Chesapeake & Potomac Telephone Co.	....	9.300	....	14,400
Consolidated Gas Supply Corporation	8,400	5,600	8,000	6,000
Monongahela Power Company	1,100	9,000	2,000	8,800
Total	$ 9,500	$ 65,300	$ 10,000	70,900
GASSAWAY MUNICIPALITY				
Appalachian Power Company (Car Line)	....	83,500	....	87,400
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	104,200	....	105,200
Gassaway Branch	....	19,400	....	19,600
Chesapeake & Potomac Telephone Co.	12,200	192,300	23,600	250,800
Columbia Gas Transmission Corporation	....	....	....	100
Columbia Gas of West Virginia, Inc.	....	....	....	....
Consolidated Gas Supply Corporation	9,100	38,000	8,700	38,600
Greyhound Lines, Inc.	1,200	4,400	1,200	4,000
Monongahela Power Company	24,900	359,200	44,500	405,900
West Virginia Water Company	7,000	91,300	9,400	98,700
Total	$ 54,400	892,300	$ 87,400	$ 1,010,300
SUTTON MUNICIPALITY				
Appalachian Power Company (Car Line)	....	81,900	....	85,700
Baltimore and Ohio Railroad Co.:				
Gassaway Branch	....	22,100	....	22,400
Chesapeake & Potomac Telephone Co.	14,800	462,500	28,700	514,200
Consolidated Gas Supply Corporation	8,800	23,600	8,400	24,600
Greyhound Lines, Inc.	1,200	2,900	1,300	2,700
Monongahela Power Company	26,700	123,600	47,700	107,300
West Virginia Water Company	....	99,400	....	102,000
Western Union Telegraph Company	....	....	....	200
Total	$ 51,500	816,000	$ 86,100	$ 859,100

RECAPITULATION	1976	1977
Class I—Districts	$ 118,000	$ 160,800
Class I—Municipalities	$ 173,400	$ 227,000
Class III—Districts	$ 12,686,600	$ 12,843,000
Class IV—Municipalities	$ 2,333,400	$ 2,508,200
Total	$ 15,311,400	$ 15,739,000

BROOKE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Allegheny Pipe Line Company	$	$ 497,400	$	$ 380,700
American Telephone & Telegraph Company	....	89,700	....	71,400
Appalachian Power Company (Car Line)	....	16,300	....	17,000
Brooke County Suburban Water Co., Inc.	100	19,500	300	21,000
Chesapeake & Potomac Telephone Co.	....	1,608,500	....	1,751,400
Columbia Gas Transmission Corporation	11,400	852,100	14,200	814,400
Columbia Gas of West Virginia, Inc.	35,900	197,500	45,000	235,500
Cooperative Transit Company	....	12,900	....	....
Greyhound Lines, Inc.	....	4,400	....	4,000
Highland Hills Utility Company	2,800	45,800	3,000	42,400
Monongahela Power Company	74,600	4,331,500	127,300	4,381,800
Norfolk & Western Railroad Company:				
Pittsburgh & W. Va. Branch	....	328,100	....	307,600
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.)	....	140,500	....	....
New Cumberland Branch	....	3,800	....	3,300
Wheeling Branch	....	108,800	....	102,800
Pittsburgh & Weirton Bus Company	....	1,200	....	3,100
Wheeling Electric Company	57,800	553,700	83,700	626,800
Wheeling Rapid Transit, Inc.	300	700	600	800
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.)	....	....	....	129,500
Total	$ 182,900	$ 8,792,200	$ 274,100	$ 8,873,500
BEECH BOTTOM MUNICIPALITY				
Appalachian Power Company (Car Line)	$	$ 6,100	$	$ 6,400
Chesapeake & Potomac Telephone Co.	....	22,900	....	25,000
Columbia Gas of West Virginia, Inc.	....	4,400	....	5,300
Monongahela Power Company	8,000	21,700	13,700	22,000
Western Union Telegraph Company	....	800	....	800
Total	$ 8,000	55,900	$ 13,700	$ 58,500
BETHANY MUNICIPALITY				
Appalachian Power Company (Car Line)	$	$ 6,100	$	$ 6,400
Chesapeake & Potomac Telephone Co.	....	205,600	....	221,200
Columbia Gas of West Virginia, Inc.	....	8,100	....	9,700
Monongahela Power Company	8,000	76,400	13,600	79,100
Total	$ 8,000	296,200	$ 13,600	$ 316,400

	1976		1977	
	Class III	Class IV	Class III	Class IV
FOLLANSBEE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 2,000	$	$ 2,200
Appalachian Power Company (Car Line)	....	6,000	....	6,300
Chesapeake & Potomac Telephone Co.	....	165,700	....	179,700
Columbia Gas Transmission Corporation	200	15,900	300	14,700
Columbia Gas of West Virginia, Inc.	9,100	48,400	11,400	58,200
Cooperative Transit Company	....	1,900	....	....
Greyhound Lines, Inc.	....	3,400	....	3,100
Monongahela Power Company	23,700	327,300	40,400	338,600
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.):				
Wheeling Branch	....	27,000	....	25,700

	1976		1977	
	Class I	Class IV	Class I	Class IV
Pittsburgh & Weirton Bus Company	....	800	....	1,400
Western Union Telegraph Company	....	1,100	....	1,000
Total	$ 33,000	589,300	$ 52,100	$ 630,900
WEIRTON MUNICIPALITY				
Alleghany Pipe Line Company	$	$	$	$ 126,300
American Bus Lines, Inc.	....	4,400	....	6,600
American Telephone & Telegraph Co.	....	2,900	....	2,200
Appalachian Power Company (Car Line)	....	13,200	....	13,800
Chesapeake & Potomac Telephone Co.	....	253,900	....	281,400
Columbia Gas Transmission Corporation	900	68,600	1,100	65,900
Columbia Gas of West Virginia, Inc.	18,200	77,700	22,800	94,300
Greyhound Lines, Inc.	1,900	1,900	2,000	1,800
Monongahela Power Company	23,600	1,017,900	40,300	1,087,100
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.)	....	174,400	....	166,500
Pittsburgh & Weirton Bus Company	800	900	800	2,500
Total	$ 45,400	1,615,800	$ 67,000	$ 1,848,400
WELLSBURG MUNICIPALITY				
Appalachian Power Company (Car Line)	$	$ 17,500	$	$ 18,300
Brooke County Suburban Water Co., Inc.	....	400	....	400
Chesapeake & Potomac Telephone Co.	47,500	624,900	86,700	663,500
Columbia Gas Transmission Corporation	300	23,200	400	18,400
Columbia Gas of West Virginia, Inc.	18,300	82,200	23,000	108,300
Cooperative Transit Company	400	3,300	....	....
Greyhound Lines, Inc.	....	13,600	....	12,400
Monongahela Power Company	40,100	816,200	68,400	841,500
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.):				
Wheeling Branch	....	77,600	....	72,800
Pittsburgh & Weirton Bus Co.	1,100	800	1,100	2,000
Western Union Telegraph Company	....	2,400	....	2,400
Total	$ 107,700	$ 1,662,100	$ 179,600	$ 1,740,000

RECAPITULATION	1976	1977
Class I—Districts	$ 182,900	$ 274,100
Class I—Municipalities	$ 202,100	$ 326,000
Class III—Districts	$ 8,792,200	$ 8,873,500
Class IV—Municipalities	$ 4,229,300	$ 4,595,200
Total	$ 13,406,500	$ 14,068,800

CABELL COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 546,700	$	555,600
Appalachian Power Company	113,300	9,291,000	137,600	9,381,100
Appalachian Power Company (Car Line)	....	228,100	....	213,800
Atlantic Terminals, Inc.	....	....	....	25,000
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	704,900	....	714,000

	1976		1977	
	Class I	Class III	Class I	Class III
Cabot Corporation, The	2,700	23,600	3,100	25,100
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	561,400	....	621,600
Main Line	....	3,599,600	....	3,987,900
Chesapeake & Potomac Telephone Co.	....	3,574,500	....	3,767,100
Citco Water & Sewage Company	500	34,000	300	11,400
Columbia Gas of West Virginia, Inc.	74,200	395,400	92,200	478,200
Columbia Gas Transmission Corporation	50,900	3,776,900	63,600	3,644,400
Consumers Gas Utility Company	15,900	48,100	16,100	57,300
Grant Utilities, Inc.	500	21,700	....	....
Greyhound Lines, Inc.	....	11,100	....	10,200
Huntington Water Corporation	....	1,006,500	....	1,085,300
Pennzoil United, Inc.	200	12,100	100	17,200
Tenneco, Inc.	....	1,834,200	....	1,751,500
Virginia Stage Lines, Inc.	....	10,600	....	6,400
West Virginia Telephone Company	....	1,800	100	1,800
Western Union Telegraph Company	....	1,200	....	1,100
Total	$ 258,200	25,683,400	$ 313,100	$ 26,366,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
BARBOURSVILLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 3,100	$	$ 3,200
Appalachian Power Company	56,400	218,800	68,500	219,500
Chesapeake & Ohio Railroad Company:				
Logan Branch	....	71,900	....	79,000
Main Line	....	967,000	....	1,403,100
Chesapeake & Potomac Telephone Co.	....	124,500	....	130,800
Columbia Gas of West Virginia, Inc.	12,000	36,700	14,900	44,200
Columbia Gas Transmission Corporation	....	600	....	400
Greyhound Lines, Inc.	....	5,700	....	5,200
Huntington Water Corporation	12,500	296,500	15,200	310,800
Western Union Telegraph Company	....	300	....	....
Total	$ 80,900	1,725,100	$ 98,600	$ 2,196,200
HUNTINGTON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 966,300	$	$ 979,500
Appalachian Power Company	227,300	8,923,200	276,100	9,531,700
Appalachian Power Company (Car Line)	....	118,300	....	110,900
Atlantic Terminals, Inc.	....	....	....	12,900
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	180,600	....	178,300
Chesapeake & Ohio Railroad Co.:				
Main Line	....	5,706,900	....	6,344,700
Chesapeake & Potomac Telephone Co.	217,000	9,123,500	446,500	11,861,600
Columbia Gas of West Virginia, Inc.	207,000	1,071,800	257,100	1,299,900
Columbia Gas Transmission Corporation	1,200	114,400	1,500	82,600
Consumer Gas Utility Co.	....	....	6,800	24,500
Greyhound Lines, Inc.	5,400	45,300	5,600	41,500
Huntington Water Corporation	287,800	5,480,600	350,500	5,968,100
Inland Gas Company	....	54,800	....	62,300
Tri State Airport Service	....	5,400	....	....
Virginia Stage Lines, Inc.	....	2,400	....	1,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
Western Union Telegraph Company	1,000	160,500	600	119,500
Total	$ 946,800	$ 31,954,000	$ 1,346,700	$ 36,620,500
MILTON MUNICIPALITY				
Appalachian Power Company	$ 33,800	$ 112,200	$ 41,100	$ 135,400
Chesapeake & Potomac Telephone Co.	....	353,800	....	385,600
Columbia Gas Transmission Corporation	....	900	....	800
Greyhound Lines, Inc.	....	3,600	....	3,300
Southern Public Service Company	16,100	64,900	16,300	69,600
Total	$ 49,900	535,400	$ 57,400	$ 594,700

RECAPITULATION	1976	1977
Class I—Districts	$ 258,200	$ 313,100
Class I—Municipalities	$ 1,077,600	$ 1,502,700
Class III—Districts	$ 25,683,400	$ 26,366,000
Class IV—Municipalities	$ 34,214,500	$ 39,411,400
Total	$ 61,233,700	$ 67,593,200

CALHOUN COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Cabot Corporation, The	$	$ 301,100	$	$ 322,700
Chesapeake & Potomac Telephone Co.	....	2,000	....	1,900
Columbia Gas Transmission Corporation	22,600	1,690,200	27,800	1,592,300
Columbia Gas of West Virginia, Inc.	....	200	....	200
Consolidated Gas Supply Corporation	312,500	4,785,700	293,400	5,130,200
Equitable Gas Company	100	5,000	....	4,700
Eureka Pipe Line Company	4,700	31,800	6,200	32,700
Greyhound Lines, Inc.	800	10,100	900	9,200
Monongahela Power Company	28,900	1,706,600	51,900	1,841,700
Pennzoil United, Inc.	6,200	531,700	3,900	764,700
Ritchie Telephone Company	....	300	....	300
West Virginia Telephone Company	....	293,300	....	347,800
Total	$ 375,800	9,358,000	$ 384,100	$ 10,048,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
GRANTSVILLE MUNICIPALITY				
Cabot Corporation, The	$ 36,200	$ 14,100	$ 41,600	$ 15,600
Chesapeake & Potomac Telephone Co.	....	100	100	100
Consolidated Gas Supply Corporation	138,100	133,100	129,700	145,600
Monongahela Power Company	24,200	260,700	43,500	278,400
West Virginia Telephone Company	15,500	200,800	22,500	206,600
Western Union Telegraph Company	....	600	....	600
Total	$ 214,000	609,400	$ 237,400	$ 646,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
RECAPITULATION				
Class I—Districts	$ 375,800		$ 384,100	
Class I—Municipalities	$ 214,000		$ 237,400	
Class III—Districts	$ 9,358,000		$ 10,048,400	
Class IV—Municipalities	$ 809,400		$ 846,900	
Total	*$ 10,557,200*		*$ 11,316,800*	

CLAY COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 215,800	$	$ 189,800
Appalachian Power Company	68,300	2,938,600	79,400	2,955,500
Appalachian Power Company (Car Line)	....	185,500	....	....
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	904,000	....	914,300
Black Diamond Power Company	100	900	200	1,100
Buffalo Creek & Gauley Railroad Co.	6,900	30,100	2,900	35,000
Cabot Corporation, The	6,700	58,300	35,400	287,600
Chesapeake & Ohio Railroad Co.:				
Gauley Branch	....	100	....	100
Chesapeake & Potomac Telephone Co.	....	95,400	....	102,100
Columbia Gas Transmission Corp.	31,500	2,352,400	39,000	2,231,500
Columbia Gas of West Virginia, Inc.	1,900	9,600	2,500	12,400
Consolidated Gas Supply Corporation	18,200	198,400	17,000	212,400
Elk Power Company	....	63,200	....	69,900
Equitable Gas Company	16,000	887,500	8,200	858,900
Eureka Pipe Line Company	700	4,700	1,200	6,500
Greyhound Lines, Inc.	....	18,900	....	17,300
Lora Oil and Gas Co.	100	2,200	100	2,200
Monongahela Power Company	24,000	887,300	44,000	977,700
National Railroad Passenger Corp.	....	....	....	194,000
Pennzoil United, Inc.	1,600	141,200	1,000	189,800
West Virginia Telephone Company	....	543,900	....	649,000
Total	$ 176,000	9,538,000	$ 230,900	$ 9,907,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
CLAY MUNICIPALITY				
Appalachian Power Company (Car Line)	$	$ 78,900	$	$ ....
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	2,900	....	29,300
Chesapeake & Potomac Telephone Co.	1,600	300	2,800	300
Clay Transportation Company	....	5,000	....	5,300
Elk Power Company	14,500	49,600	18,100	59,600
Greyhound Lines, Inc.	1,800	3,200	1,900	2,900
National Railroad Passenger Corp.	....	....	....	82,600
Valley Gas Company	4,000	13,100	7,400	17,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
West Virginia Telephone Company	28,100	349,100	41,700	381,100
Total	$ 50,000	528,200	$ 71,900	$ 579,000

RECAPITULATION	1976	1977
Class I—Districts	$ 176,000	$ *230,900*
Class I—Municipalities	$ 50,000	$ 71,900
Class III—Districts	$ 9,538,000	$ 9,907,300
Class IV—Municipalities	$ 528,200	$ 579,000
Total	$ 10,292,200	$ 10,789,100

DODDRIDGE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 400,600	$	408,800
Appalachian Power Company (Car Line)	....	62,400	....	....
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	....	1,203,800	....	1,217,700
Carnegie Natural Gas Company	....	193,900	....	189,800
Chesapeake & Potomac Telephone Co.	....	617,500	....	637,200
Columbia Gas Transmission Corp.	33,700	2,519,600	41,400	2,371,800
Columbia Gas of West Virginia, Inc.	300	1,500	400	1,800
Consolidated Gas Supply Corporation	750,400	9,299,200	702,000	9,939,400
Equitable Gas Company	....	1,835,100	....	1,897,600
Eureka Pipe Line Company	2,700	18,000	4,900	25,500
Greyhound Lines, Inc.	....	2,000	....	1,800
Harrison Rural Electrification Assoc., Inc.	....	....	4,700	63,300
Monongahela Power Company	18,400	1,643,100	32,200	1,721,000
National Railroad Passenger Corp.	....	....	....	65,300
Pennzoil United, Inc.	5,700	490,900	3,300	647,300
Ritchie Telephone Company	300	10,600	600	11,100
Total	$ 811,500	$ 18,298,200	$ 799,500	$ 19,199,400
WEST UNION MUNICIPALITY				
Appalachian Power Company (Car Line)	$	56,800	$	$ ....
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	....	53,200	....	53,800
Chesapeake & Potomac Telephone Co.	13,100	178,400	23,300	199,700
Consolidated Gas Supply Corporation	101,600	1,400	95,100	1,200
Equitable Gas Company	34,000	49,000	18,500	49,200
Eureka Pipe Line Company	....	100	....	100
Greyhound Lines, Inc.	300	2,000	300	1,900
Monongahela Power Company	27,900	72,800	48,900	82,400
National Railroad Passenger Corp.	....	....	....	59,500
Total	$ 176,900	413,700	$ 186,100	$ 447,800

RECAPITULATION	1976	1977
Class I—Districts	$ 811,500	$ 799,500
Class I—Municipalities	$ 176,900	$ 186,100

	1976		1977	
	Class I	Class III	Class I	Class III
Class III—Districts	$ 18,298,200		$ 19,199,400	
Class IV—Municipalities	$ 413,700		$ 447,800	
Total	$ 19,700,300		$ 20,622,800	

FAYETTE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 1,552,800	$	$ 1,633,200
Apex Tank Car Line	....	300	....	....
Appalachian Power Company	133,800	17,875,800	159,400	18,418,600
Appalachian Power Company (Car Line)	....	424,800	....	
Arco-Polymers, Inc.	....	28,400	....	9,100
Arkansas Chemicals, Inc.	....	600	....	....
Atlantic Terminals, Inc.	....	177,900	....	177,200
Aurora Cooperative Elevator Co.	....	400	....	....
Babcock and Wilcox Co., The	....	....	....	1,600
Bankers Trust Lessor, Trustee	....	700	....	12,200
Beckley Water Company	....	2,400	....	2,500
Brown Boveri Corp.	....	....	....	12,400
Cabot Corporation, The	3,800	570,000	4,500	634,900
Chesapeake & Ohio Railroad Co.:				
Gauley Branch	....	510,700	....	564,900
Glen Jean Branch	....	212,800	....	235,400
Hawks Nest Branch	....	2,000	....	2,200
Kenny's Creek Branch	....	3,200	....	3,200
Laurel Creek Branch	....	179,800	....	199,000
Loup Creek Branch	....	521,000	....	581,500
Main Line	....	10,235,100	....	11,418,200
Paint Creek Branch	....	334,500	....	370,500
Piney Creek Branch	....	12,200	....	13,500
Powellton Branch	....	250,400	....	277,500
Rand Branch	....	16,800	....	17,500
South Side Branch	....	67,800	....	74,900
White Oak Branch	....	152,000	....	168,200
Chesapeake & Potomac Telephone Co.	....	2,806,100	....	3,079,000
City Lines of Oak Hill	....	1,400	....	....
Clay Transportation Company	....	3,700	....	3,900
Columbia Gas Transmission Corporation	7,400	556,100	16,700	955,800
Consolidated Gas Supply Corporation	27,200	297,400	30,700	383,000
Greyhound Lines, Inc.	....	30,900	....	28,300
Kanawha Falls Bridge Company	....	103,000	....	....
Kanawha Water Co., Inc.	....	2,400	....	2,000
Minden Water Company	700	8,400	....	....
Mount Hope Alloy Bus Lines	....	1,500	....	....
Nicholas, Fayette & Greenbrier Railroad Co.:				
Hawley Branch	....	25,600	....	25,500
Landisburg Branch	....	302,200	....	301,500
Main Line	....	1,244,500	....	1,288,300
Norfolk & Western R. R. Co. —				
Virginian Railway Co.	....	4,377,800	....	4,611,500
North American Car Corp.	....	....	....	317,000

	1976		1977	
	Class I	Class III	Class I	Class III
Ohio Power Co.	....	....	....	148,900
Page Water Works	....	15,100	....	2,700
Penn Central Co. (Formerly				
New York Central Railway Co.)	....	138,600	....	128,700
Pullman Transport Leasing Co.	....	....	....	48,100
Smithers Utility Company	....	36,200	....	39,800
Southern Public Service Company	3,000	12,600	3,000	14,300
W.A. Baden	....	2,200	....	2,700
West Virginia Telephone Company	200	6,200	20	5,700
West Virginia Water Company	....	230,500	....	254,300
Western Union Telegraph Company	....	1,500	....	4,200
Total	$ 176,100	$ 43,336,100	$ 214,500	$ 46,413,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
ANSTED MUNICIPALITY				
Appalachian Power Company	$ 42,300	$ 396,200	$ 50,400	$ 409,500
Atlantic Terminals, Inc.	....	21,400	....	....
Chesapeake & Ohio Railroad Co.:				
Hawks Nest Branch	....	2,800	....	4,900
Chesapeake & Potomac Telephone Co.	....	160,800	....	185,900
Greyhound Lines, Inc.	....	800	....	700
Pullman Transport Leasing Co.	....	....	....	22,400
Total	$ 42,300	582,000	$ 50,400	$ 623,400
FAYETTEVILLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 22,200	$	$ 22,700
Appalachian Power Company	27,300	285,100	32,500	298,000
Appalachian Power Company (Car Line)	....	88,000	....	....
Atlantic Terminals, Inc.	....	33,800	....	24,900
Cabot Corporation, The	22,200	37,300	26,500	47,400
Chesapeake & Potomac Telephone Co.	26,200	287,300	47,900	342,300
Greyhound Lines, Inc.	....	2,300	....	2,100
Mount Hope Alloy Bus Lines	....	100	....	....
Ohio Power Co.	....	....	....	102,600
Total	$ 75,700	756,100	$ 106,900	$ 840,000
MEADOW BRIDGE MUNICIPALITY				
Appalachian Power Company	$ 8,700	$ 97,700	$ 10,400	$ 103,000
Arco-Polymers, Inc.	....	7,400	....	5,800
Atlantic Terminals, Inc.	....	14,100	....	16,700
Chesapeake & Potomac Telephone Co.	....	54,000	....	56,100
Nicholas, Fayette & Greenbrier R. R. Company:				
Hawley Branch	....	800	....	800
Main Line	....	41,100	....	40,900
Total	$ 8,700	215,100	$ 10,400	$ 223,300
MONTGOMERY MUNICIPALITY				
Appalachian Power Company	$ 98,600	$ 606,900	$ 117,500	$ 611,300
Appalachian Power Company (Car Line)	....	151,500	....	....
Atlantic Terminals, Inc.	....	8,700	....	....
Chesapeake & Ohio Railroad Co.:				
Main Line	$	$ 196,500	$	$ 216,500
Chesapeake & Potomac Telephone Co.	30,600	837,000	55,900	850,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
Greyhound Lines, Inc.	1,900	4,700	2,000	4,300
Kanawha Water Company, Inc.	400	600	700	600
Ohio Power Co.	....	....	....	167,700
Southern Public Service Company	11,800	47,200	11,800	49,000
West Virginia Water Company	7,600	113,400	10,000	16,300
Western Union Telegraph Company	100	2,600	100	1,300
Total	$ 151,000	$ 1,369,100	$ 198,000	$ 2,017,900
MOUNT HOPE MUNICIPALITY				
Appalachian Power Company	$ 28,000	$ 284,700	$ 33,400	$ 277,200
Appalachian Power Company (Car Line)	....	150,200	....	....
Atlantic Terminals, Inc.	....	9,800	....	26,300
Brown Boveri Corp.	....	....	....	9,200
Cabot Corporation, The	22,500	30,300	26,900	32,800
Chesapeake & Ohio Railroad Co.:				
Glen Jean Branch	....	65,400	....	72,100
Loup Creek Branch	....	12,700	....	14,000
Price Hill Branch	....	3,500	....	3,500
Chesapeake & Potomac Telephone Co.	....	450,100	....	473,900
Greyhound Lines, Inc.	....	2,300	....	2,100
Mount Hope Alloy Bus Lines	....	100	....	....
North American Car Corp.	....	....	....	132,000
Total	$ 50,500	$ 989,100	$ 60,300	$ 1,043,100
OAK HILL MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 4,000	$	$ 2,000
Appalachian Power Company	86,500	769,500	105,500	810,600
Appalachian Power Company (Car Line)	....	158,400	....	....
Cabot Corporation, The	40,500	152,800	48,400	165,300
Chesapeake & Potomac Telephone Co.	34,300	856,900	62,700	921,700
City Lines of Oak Hill	....	4,300	....	1,200
Greyhound Lines, Inc.	1,900	5,100	2,000	4,700
Mount Hope Alloy Bus Lines	....	100	....	....
Norfolk & Western Railroad Company—				
Virginia R. R. Co.	....	122,200	....	135,100
North American Car Corp.	....	....	....	165,800
West Virginia Water Company	14,500	509,300	19,200	549,900
Western Union Telegraph Company	....	5,100	....	5,500
Total	$ 179,700	$ 2,587,700	$ 237,800	$ 2,761,800
PAX MUNICIPALITY				
Appalachian Power Company	$ 9,000	$ 61,900	$ 10,700	$ 64,100
Atlantic Terminals, Inc.	....	21,300	....	....
Chesapeake & Ohio Railroad Co.:				
Glen Jean Branch	....	10,300	....	11,300
Chesapeake & Potomac Telephone Co.	....	12,100	....	11,300
Norfolk & Western R. R. Co.—				
Virginia Railway Company	....	123,700	....	183,800
Ohio Power Co.	....	....	....	22,300
Total	$ 9,000	$ 229,300	$ 10,700	$ 292,800
SMITHERS MUNICIPALITY				
A. R. P. Leasing Corporation	$	$ 200	$	$ 500
American Telephone & Telegraph Co.	....	3,900	....	....
Appalachian Power Company	37,500	336,000	44,700	344,400
Appalachian Power Company (Car Line)	....	14,400	....	....

	1976		1977	
	Class I	Class IV	Class I	Class IV
Arkansas Chemicals, Inc.	....	600	....	....
Bankers Trust Lessor, Trustee	....	700	....	....
Cabot Corporation, The	2,300	5,400	2,700	6,200
Chesapeake & Potomac Telephone Co.	....	67,600	....	71,700
Ohio Power Co.	....	....	....	21,900
Penn Central Co. (Formerly				
New York Central Railway Co.)	....	20,000	....	18,900
Smithers Utility Company	2,400	32,000	3,100	35,200
W. A. Baden	....	2,100	....	....
Western Union Telegraph Company	....	....	....	900
Total	$ 42,200	$ 482,900	$ 50,500	$ 499,700
THURMOND MUNICIPALITY				
Appalachian Power Company	$ 7,400	$ 17,200	$ 8,800	$ 17,800
Arco-Polymers, Inc.	....	21,100	....	5,400
Chesapeake & Ohio Railroad Co.:				
Main Line	....	130,000	....	142,600
Chesapeake & Potomac Telephone Co.	....	1,200	....	1,200
Ohio Power Co.	....	....	....	16,800
Total	$ 7,400	$ 169,500	$ 8,800	$ 183,800

RECAPITULATION	1976	1977
Class I—Districts	$ 176,100	$ 214,500
Class I—Municipalities	$ 566,500	$ 733,800
Class III—Districts	$ 43,336,100	$ 46,413,400
Class IV—Municipalities	$ 7,980,800	$ 8,485,800
Total	$ 52,059,500	$ 55,847,500

GILMER COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 23,600	$	$ 23,900
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	51,700	....	52,200
Bankers Trust Lessor, Trustee	....	1,100	....	....
Cabot Corp. (Car Lines)	....	....	....	1,200
Cabot Corporation, The	2,900	25,300	3,400	27,300
Carnegie Natural Gas Company	....	251,000	....	264,100
Chesapeake & Potomac Telephone Co.	....	720,800	....	837,800
Columbia Gas of West Virginia, Inc.	600	2,900	700	3,500
Columbia Gas Transmission Corporation	61,400	4,594,000	76,700	4,393,100
Consolidated Gas Supply Corporation	417,900	7,696,200	395,100	8,316,100
Equitable Gas Company	....	1,714,900	....	1,705,200
Eureka Pipe Line Company	1,100	7,400	1,500	8,000
Greyhound Lines, Inc.	....	10,600	....	9,700
Monongahela Power Company	17,400	1,339,800	30,700	1,420,600
Pennzoil United, Inc.	7,100	611,200	4,500	878,700
West Virginia Telephone Company	200	7,600	400	8,600
Total	$ 508,600	$ 17,058,100	$ 513,000	$ 17,950,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
GLENVILLE MUNICIPALITY				
Bankers Trust Lessor, Trustee	$	$ 6,300	$	$ ....
Cabot Corp. (Car Lines)	....	....	....	6,600
Chesapeake & Potomac Telephone Co.	18,500	391,700	35,900	442,000
Consolidated Gas Supply Corporation	145,300	33,100	137,400	32,700
Equitable Gas Company	31,600	36,900	16,600	35,200
Greyhound Lines, Inc.	1,400	6,100	1,400	5,600
Monongahela Power Company	19,200	263,900	33,900	279,700
Western Union Telegraph Company	....	1,200	....	1,100
Total	$ 216,000	$ 739,200	$ 225,200	$ 802,900
LAYOPOLIS MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 10,200	$	$ 11,600
Consolidated Gas Supply Corporation	145,200	3,300	137,300	3,500
Monongahela Power Company	7,000	8,900	12,300	8,900
Total	$ 152,200	$ 22,400	$ 149,600	$ 24,000

RECAPITULATION	1976	1977
Class I—Districts	$ 508,600	$ 513,000
Class I—Municipalities	$ 368,200	$ 374,800
Class III—Districts	$ 17,058,100	$ 17,950,000
Class IV—Municipalities	$ 761,600	$ 826,900
Total	$ 18,696,500	$ 19,664,700

GRANT COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 36,100	$	$ 34,500
Baltimore and Ohio Railroad Co.:				
Moorefield & Virginia Branch	....	14,500	....	14,600
Bankers Trust Lessor, Trustee	....	3,400	....	....
Bennett Lumber Products, Inc.	....	600	....	1,300
Bethlehem Steel Corporation	....	100	....	800
Borden Chemical, Division of Borden, Inc.	....	200	....	500
Buncher Company, The	....	100	....	....
Cabot Corporation	....	94,100	....	100,500
Chesapeake & Potomac Telephone Co.	....	197,600	....	204,900
Columbia Gas Transmission Corporation	9,800	737,000	11,700	668,300
Columbia Gas of West Virginia, Inc.	400	2,400	500	2,900
General Telephone Company of the Southeast	....	624,900	....	662,800
Greyhound Lines, Inc.	200	2,000	200	1,800
Monongahela Power Company	900	460,700	1,600	490,800
Potomac Edison Company of West Virginia	4,600	588,300	5,200	623,300
Shenandoah Valley Electric Cooperative, Inc	....	800	100	1,400
Virginia Electric & Power Co.	....	78,552,100	....	79,055,900
West Virginia Telephone Company	900	27,800	1,100	27,500
Western Maryland R. R. Co.:				
Main Line	....	254,100	....	293,600
Mt. Storm Branch	....	206,900	....	240,600
Western Union Telegraph Company	....	71,400	....	46,100
Total	$ 16,800	$ 81,875,100	$ 20,400	$ 82,472,100

	1976		1977	
	Class I	Class III	Class I	Class III
BAYARD MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 13,900	$	$ 15,600
Columbia Gas Transmission Corporation	....	900	....	900
Columbia Gas of West Virginia, Inc.	1,400	6,900	1,800	8,500
Monongahela Power Company	11,700	7,200	20,800	7,100
Western Maryland R. R. (Main Line)	....	51,800	....	54,000
Total	$ 13,100	$ 80,700	$ 22,600	$ 86,100
PETERSBURG MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Moorefield & Virginia Branch	$	$ 9,700	$	$ 9,100
Bankers Trust Lessor, Trustee	....	2,800	....	....
Cabot Corporation, (Car Line)	....	73,700	....	80,100
Chesapeake & Potomac Telephone Co.	3,500	....	6,100	....
Columbia Gas Transmission Corporation	100	4,300	100	3,900
General Telephone Co. of the Southeast	15,400	298,900	20,300	314,200
Potomac Edison Company of West Virginia	4,000	116,400	4,600	135,800
Western Union Telegraph Company	500	1,900	300	1,800
Total	$ 23,500	$ 507,700	$ 31,400	$ 544,900

RECAPITULATION	1976	1977
Class I—Districts	$ 16,800	$ 20,400
Class I—Municipalities	$ 36,600	$ 54,000
Class III—Districts	$ 81,875,100	$ 82,472,100
Class IV—Municipalities	$ 588,400	$ 631,000
Total	$ 82,516,900	$ 83,177,500

GREENBRIER COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 834,700	$	$ 839,000
Appalachian Power Company	32,100	4,044,000	38,100	4,166,800
Cabot Corporation, (Car Line)	....	21,200	....	6,000
California Contemporary, Inc.	....	5,800	....	5,200
Calumant Industries, Inc	....	100	....	....
Canadian General Transit Co., Ltd.	....	4,900	....	5,100
Carbonic Industries Corporation	....	2,200	....	1,100
Cedar Heights Clay Company	....	12,300	....	9,400
The Celotex Corporation	....	100	....	....
Celtran, Inc.	....	34,300	....	36,700
Central Transportation Co., Inc.	....	900	....	500
Champion International Corporation	....	1,300	....	1,300
Chartrand's Tank Car Service, Inc.	....	600	....	300
Chemplex Company	....	27,500	....	22,000
Chesapeake & Ohio Railroad Co.:				
Greenbrier Branch	....	1,019,700	....	1,131,800
Main Line	....	4,029,700	....	4,495,700
Chesapeake & Potomac Telephone Co.	....	2,621,000	2,826,300	
Chicago Freight Car Leasing Company	....	15,900	....	25,200
Choate Chemical Company	....	800	....	....
Cities Service Company	....	38,500	....	45,000

	1976		1977	
	Class I	Class III	Class I	Class III
Cities Service Pipe Line Co.	....	7,100	....	6,000
Columbia Gas Transmission Corporation	3,900	292,400	4,600	263,400
Columbia Gas of West Virginia, Inc.	24,700	128,300	31,500	155,100
Commercial Credit Industrial	....	1,000	....	5,400
Commercial Water Company	....	6,000	....	4,600
The Commonwealth, Inc.	....	1,100	....	900
Consolidated Gas Supply Corporation	1,200	13,100	1,100	13,800
Continental Carbon Company	....	3,300	....	1,600
Continental Oil Company	....	14,000	....	27,900
Continental Tank Car Corporation	....	500	....	400
Cook Industires, Inc.	....	....	....	21,100
Cooper, O. A. Co., The	....	....	....	200
Crystal Car Line	....	10,000	....	7,000
Cyanimid of Canada, Lt.	....	200	....	....
Danville Industries, Inc.	....	1,300	....	700
Dart Container Corp. of Pennsylvania	....	....	....	1,200
Dearborn Leasing Co.	....	....	....	200
Dependable Properties, Inc.	....	2,300	....	3,000
Detroit Edison Company	....	45,600	....	22,600
Diamond Shamrock Corporation	....	1,700	....	5,100
Dow Chemical Company	....	28,000	....	49,200
E. I. du Pont De Nemours & Co.	....	6,500	....	11,200
Greyhound Lines, Inc.	....	15,200	....	13,900
Monongahela Power Company	3,200	116,900	5,300	116,600
Nicholas, Fayette & Greenbrier R. R. Co.:				
Big Clear Creek Branch	....	288,000	....	287,300
Greenbrier & Eastern Branch	....	218,500	....	218,000
Hominy Creek Branch	....	161,300	....	160,900
Main Line	....	330,800	....	330,000
Rupert Branch	....	200,500	....	199,400
Piedmont Aviation, Inc.	....	88,500	....	74,600
Sewell Creek Water Co., Inc.	....	9,500	100	10,700
Telephone Utilities of West Virginia, Inc.	7,200	222,700	11,1100	269,500
Virginia Electric & Power Company	....	16,165,600	....	14,836,400
West Virginia Telephone Company	....	296,000	....	292,600
Western Union Telegraph Company	....	....	....	900
Total	$ 72,300	$ 31,391,400	$ 91,800	$ 31,009,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
ALDERSON MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 123,000	$	$ 143,100
Chicago Freight Car Leasing Company	....	16,800	....	27,000
Cities Service Pipe Line Company	....	8,200	....	7,200
Continental Carbon Company	....	2,900	....	....
Continental Oil Company	....	16,300	....	30,100
Crystal Car Line	....	14,100	....	10,400
Dow Chemical Company	....	10,000	....	....
E. I. Du Pont de Memours & Company	....	7,100	....	4,300
Virginia Electric & Power Company	13,100	306,800	19,600	276,000
Total	$ 13,100	$ 505,200	$ 19,600	$ 498,100
FALLING SPRINGS MUNICIPALITIES				
Chesapeake & Ohio Railroad Co.:				
Greenbrier Branch	$	$ 39,300	$	45,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
Virginia Electric & Power Company	12,900	95,200	19,300	83,500
Total	$ 12,900	$ 134,500	$ 19,300	$ 128,500
LEWISBURG MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 13,900	$	$ 14,500
Chesapeake & Potomac Telephone Co.	34,700	260,900	63,500	280,600
Columbia Gas Transmission Corporation	....	300	....	300
Columbia Gas of West Virginia, Inc.	13,000	47,600	16,600	60,100
Greyhound Lines, Inc.	1,400	4,300	1,500	4,000
Piedmont Aviation, Inc.	....	23,900	....	20,100
Virginia Electric & Power Company	22,000	734,900	33,000	682,400
Western Union Telegraph Company	....	1,500	....	1,200
Total	$ 71,100	$ 1,087,300	$ 114,600	$ 1,603,200
QUINWOOD MUNICIPALITY				
Appalachian Power Company	$ 29,100	$ 97,900	$ 34,600	$ 101,500
Chesapeake & Potomac Telephone Co.	....	15,400	....	18,400
Nicholas, Fayette & Greenbrier R. R. Co.:				
Greenbrier & Eastern Branch	....	10,300	....	10,300
Hominy Creek Branch	....	13,400	....	13,400
Quinwood Water Service Co.	....	4,100	....	1,900
Total	$ 29,100	$ 141,100	$ 34,600	$ 145,500
RAINELLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 800	$	$ 5,600
Appalachian Power Company	24,200	545,300	28,800	549,500
Cabot Corporation, (Car Line)	....	18,200	....	2,400
Celtran, Inc.	....	14,000	....	46,100
Chemplex Co.	....	....	....	10,000
Chesapeake & Potomac Telephone Co.	....	374,000	....	409,500
Cities Service Company	....	16,800	....	30,300
Crystal Car Line	....	15,000	....	9,100
Dependable Properties, Inc.	....	3,200	....	....
Detroit Edison Company	....	60,400	....	26,400
Dow Chemical Company	....	22,000	....	30,300
Greyhound Lines, Inc.	600	3,200	600	2,900
Nicholas, Fayette, Greenbrier R. R. Co				
Main Line	....	115,300	....	115,000
Sewell Creek Water Co., Inc.	100	200	....	....
Western Union Telegraph Company	....	1,100	....	700
Total	$ 24,900	$ 1,189,500	$ 29,400	$ 1,239,800
RONCEVERTE MUNICIPALITY				
California Contemporary, Inc.	$	$ 4,800	$	$ 4,800
Canadian General Transit Company, Ltd.	....	4,100	....	6,000
Cedar Heights Clay Company	....	11,200	....	9,000
Chemplex Company	....	24,400	....	24,000
Chesapeake & Ohio Railroad Co.:				
Main Line	....	517,100	....	569,700
Chesapeake & Potomac Telephone Co.	....	141,500	....	148,100
Columbia Gas of West Virginia, Inc.	5,000	32,100	6,400	44,400
Dow Chemical Co.	....	....	....	2,800
Virginia Electric & Power Company	27,200	596,200	40,800	564,400
Western Union Telegraph Company	....	700	....	400
Total	$ 32,200	$ 1,332,100	$ 47,200	$ 1,373,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
RUPERT MUNICIPALITY				
Appalachian Power Company	29,700	269,300	35,300	278,400
Cabot Corporation, (Car Line)	....	19,200	....	3,100
Dow Chemical Co.	....	....	....	4,100
Greyhound Lines, Inc.	....	4,100	....	3,800
Nicholas, Fayette & Greenbrier R. R. Co.:				
Big Clear Creek Branch	....	21,500	....	21,500
Rupert Branch	....	20,300	....	21,500
West Virginia Telephone Company	16,500	227,000	21,400	236,400
E. I DuPont de Memours and Co.	....	....	....	12,900
Total	$ 48,200	$ 561,400	$ 56,700	$ 579,700
WHITE SULPHUR SPRINGS MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 405,400	$	$ 410,700
Celtran, Inc.	....	43,400	....	22,100
Chesapeake & Ohio Railroad Co.:				
Main Line	....	194,400	....	211,200
Chesapeake & Potomac Telephone Co.	30,400	418,700	55,700	463,700
Cities Service Company	....	40,000	....	24,300
Columbia Gas of West Virginia, Inc.	5,100	37,300	6,500	45,500
Dow Chemical, Inc.	....	....	....	40,900
Greyhound Lines, Inc.	600	4,300	600	3,900
Piedmont Aviation, Inc.	....	23,800	....	20,100
Virginia Electric & Power Company	27,000	668,900	40,500	624,900
Western Union Telegraph Company	....	2,300	....	2,800
Total	$ 63,100	$ 1,838,500	$ 103,300	$ 1,870,100

RECAPITULATION	1976	1977
Class I—Districts	$ 72,300	$ 91,800
Class I—Municipalities	$ 292,600	$ 424,700
Class III—Districts	$ 31,391,400	$ 31,009,800
Class IV—Municipalities	$ 6,789,600	$ 6,898,500
Total	$ 38,545,600	$ 38,424,800

HAMPSHIRE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 482,900	$	$ 503,800
Baltimore and Ohio Railroad Co.:				
Magnolia Cut-off Branch	....	275,600	....	278,900
Main Line	....	4,214,400	....	5,827,500
Moorefield & Virginia Branch	....	137,000	....	138,600
South Branch	....	238,000	....	240,400
Columbia Gas Transmission Corporation	800	61,800	1,000	57,900
E. I. DuPont de Nemours & Company	....	118,600	....	124,100
General Telephone Co. of the Southeast	....	1,860,700	....	1,933,700
Greyhound Lines, Inc.	....	5,700	....	5,200
Hardy Telephone Company, Inc.	....	600	....	600
Potomac Edison Company of West Virginia	16,600	3,225,800	18,100	3,323,400
Shenandoah Valley Electric Cooperative, Inc.	200	5,300	300	6,300

	1976		1977	
	Class I	Class III	Class I	Class III
Virginia Electric & Power Company	....	7,906,500	....	8,741,300
Western Union Telegraph Company	....	75,200	....	56,900
Total	$ 17,600	$ 18,608,100	$ 19,400	$ 21,238,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
CAPON BRIDGE MUNICIPALITY				
E. I. DuPont de Nemours & Company	$	$ 75,800	$	$ 79,400
Greyhound Lines, Inc.	700	2,300	700	2,100
Hardy Telephone Co., Inc.	....	200	....	200
Potomac Edison Co. of West Virginia	6,100	1,800	6,700	2,600
Total	$ 6,800	$ 80,100	$ 7,400	$ 84,300
ROMNEY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
South Branch	$	$ 9,500	$	$ 9,300
E. I. DuPont de Nemours & Company	....	36,500	....	38,200
General Telephone Co. of the Southeast	47,200	971,900	60,100	952,600
Potomac Edison Company of West Virginia	21,900	440,100	23,900	435,800
Western Union Telegraph Company	12,900	2,020,400	10,400	2,005,500
Total	$ 82,000	$ 3,478,400	$ 94,400	$ 3,441,400

RECAPITULATION	1976	1977
Class I—Districts	$ 17,600	$ 19,400
Class I—Municipalities	$ 88,800	$ 101,800
Class III—Districts	$ 18,608,100	$ 21,238,500
Class IV—Municipalities	$ 3,558,500	$ 3,525,700
Total	$ 22,273,000	$ 24,885,400

HANCOCK COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Alleghany Pipe Line Company	$	$ 4,700	$	$ 4,600
American Bus Lines, Inc.	....	....	....	....
American Telephone & Telegraph Co.	....	....	....	....
Chesapeake & Potomac Telephone Co.	....	819,800	....	858,100
Columbia Gas Transmission Coporation	5,300	414,800	6,600	402,600
Columbia Gas of West Virginia, Inc.	22,900	119,000	29,100	135,500
E. I. DuPont De Nemours & Company	....	600	....	600
Greyhound Lines, Inc.	....	500	....	500
Monongahela Power Company	77,500	6,212,300	136,800	6,741,300
Newell Bridge & Railway Co.	....	495,100	....	460,100
Newell Company	....	126,200	....	210,800
Penn Central Co. (Formerly Philadelphia,				
Baltimore & Washington R. R. Co.)	....	20,500	....	19,200
New Cumberland Branch	....	79,500	....	73,800
Pittsburg & Weirton Bus Company	....	....	....	....
Western Union Telegraph Company	....	800	....	800

	1976		1977	
	Class I	Class III	Class I	Class III
Wheeling Electric	7,800	75,200	11,500	85,900
Total	$ 113,500	$ 8,368,800	$ 184,000	$ 8,993,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
CHESTER MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Chesapeake & Potomac Telephone Co.	....	157,300	....	162,500
Columbia Gas Transmission Corporation	1,800	127,000	2,300	123,300
Columbia Gas of West Virginia, Inc.	21,000	88,200	26,700	88,500
E. I. DuPont De Nemours & Company	....	800	....	800
Greyhound Lines, Inc.	....	600	....	500
Monongahela Power Company	23,800	238,300	42,000	218,900
Newell Bridge & Railway Co.	....	....	....	....
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.)	....	....	....	....
New Cumberland Branch	....	18,500	....	17,400
Western Union Telegraph Company	....	3,500	....	4,400
Total	$ 46,600	$ 615,200	$ 71,000	$ 617,400
NEW CUMBERLAND MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 241,900	$	$ 266,700
Columbia Gas Transmission Corporation	400	22,400	500	21,100
Columbia Gas of West Virginia, Inc.	....	25,600	....	36,100
E. I. DuPont De Nemours & Company	....	1,200	....	1,300
Monongahela Power Company	23,700	93,400	41,800	89,000
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.)	....	....	....	....
New Cumberland Branch	....	18,500	....	17,300
Total	$ 24,100	$ 403,000	$ 42,300	$ 431,500
WEIRTON MUNICIPALITY				
American Bus Lines, Inc.	$	$ 2,500	....	3,800
American Telephone & Telegraph Co.	....	1,000	....	1,100
Chesapeake & Potomac Telephone Co.	75,800	3,381,300	138,100	3,685,200
Columbia Gas Transmission Corporation	2,900	210,300	3,600	196,600
Columbia Gas of West Virginia, Inc.	63,000	335,300	80,200	420,100
E. I. DuPont De Nemours & Company	....	1,100	....	1,200
Greyhound Lines, Inc.	500	5,300	600	4,900
Monongahela Power Company	94,600	1,586,700	167,000	1,566,200
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.)	....	2,300	....	2,300
New Cumberland Branch	....	8,500	....	7,900
Pittsburgh & Weirton Bus Co.	4,700	8,600	4,500	21,600
Western Union Telegraph Company	100	8,300	100	3,400
Total	$ 241,600	$ 5,551,200	$ 394,100	$ 5,914,300

RECAPITULATION	1976	1977
Class I—Districts	$ 113,500	$ 184,000
Class I—Municipalities	$ 312,300	$ 507,400
Class III—Districts	$ 8,368,800	$ 8,993,800
Class IV—Municipalities	$ 6,569,400	$ 6,963,200
Total	$ 15,384,000	$ 16,648,400

HARDY COUNTY

	1976		1977	
	Class I	Class IV	Class I	Class IV
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 400	$	$ 500
Baltimore and Ohio Railroad Co.:				
Moorefield & Virginia Branch	....	225,200	....	227,800
Columbia Gas Transmission Corporation	68,000	5,083,600	83,600	4,785,600
Columbia Gas of West Virginia, Inc.	100	600	200	800
E. I. DuPont De Nemours & Company	....	73,800	....	77,300
General Telephone Co. of the Southeast	....	461,700	....	486,200
Hardy Telephone Company, Inc.	1,900	252,100	2,000	277,800
Potomac Edison Company of West Virginia	2,700	766,000	3,000	797,200
Shenandoah Valley Electric Cooperative, Inc.	9,900	310,500	8,100	349,000
Virginia Electric & Power Company	....	7,310,900	....	8,077,100
Total	$ 82,600	$ 14,484,800	$ 96,900	$ 15,079,300
MOOREFIELD MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Moorefield & Virginia Branch	$	$ 8,500	$	$ 8,500
General Telephone Co. of the Southeast	16,100	501,100	26,806	514,000
Potomac Edison Company of West Virginia	6,300	105,800	7,100	121,400
Shenandoah Valley Electric Cooperative, Inc.	....	....	8,100	3,000
Total	$ 22,400	$ 615,400	$ 36,000	$ 646,900
WARDENSVILLE MUNICIPALITY				
E. I. DuPont De Nemours & Company	$	$ 52,800	$	$ 55,300
Potomac Edison Company of West Virginia	1,700	7,700	1,900	7,500
Total	$ 1,700	$ 60,500	$ 1,900	$ 62,800

RECAPITULATION	1976	1977
Class I—Districts	$ 82,600	$ 96,900
Class I—Municipalities	$ 24,100	$ 37,900
Class III—Districts	$ 14,484,800	$ 15,079,300
Class IV—Municipalities	$ 675,900	$ 709,700
Total	$ 15,267,400	$ 15,923,800

HARRISON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 1,475,200	$	$ 1,494,200
Baltimore and Ohio Railroad Co.:				
Grasselli Branch	....	800	....	800
Haywood Branch	....	1,600	....	1,600
Killarm Branch	....	8,900	....	9,000
Parkersburg Branch	....	1,204,500	....	1,218,400
Monongahela Branch	....	982,700	....	994,300
West Virginia & Pittsburgh Branch	....	281,600	....	284,800
West Virginia Short Line Branch	....	543,300	....	549,800
Willard Branch	....	1,100	....	1,100
Carnegie Natural Gas Gompany	....	109,600	....	145,500
Chesapeake & Potomac Telephone Co.	....	2,963,000	....	3,236,200
Columbia Gas Transmission Corporation	1,200	90,900	1,500	86,900
Columbia Gas of West Virginia, Inc.	100	400	100	500
Consolidated Gas Supply Corporation	919,200	18,343,400	852,900	19,828,000

	1976		1977	
	Class I	Class III	Class I	Class III
E. I. DuPont De Nemours & Company	....	253,400	....	265,300
Equitable Gas Company	....	2,101,100	....	2,409,400
Eureka Pipe Line Company	3,600	23,700	7,700	40,300
Greyhound Lines, Inc.	....	8,300	....	7,600
Harrison Rural Electrification Assoc., Inc.	24,700	663,400	54,000	722,500
Lumberport Shinnston Gas Company	....	116,000	....	113,000
Monongahela Power Company	161,000	24,113,800	278,400	25,071,800
Pennzoil United, Inc.	6,100	521,500	3,800	743,800
Potomac Edison Company of West Virginia	416,400	34,247,100	452,900	35,011,100
West Virginia Telephone Company	11,700	370,700	19,500	482,300
Western Maryland R. R. Co.				
Fairmont-Bingamon Branch	....	89,800	....	103,500
Western Union Telegraph Company	....	2,500	....	600
Total	$ 1,544,000	$ 88,518,300	$ 1,670,800	$ 92,622,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
ANMOORE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 6,000	$	$ 7,000
Chesapeake & Potomac Telephone Co.	....	43,200	....	47,800
Consolidated Gas Supply Corporation	27,800	14,200	25,900	15,100
Monongahela Power Company	14,000	13,500	24,200	14,100
Total	$ 41,800	$ 76,900	$ 50,000	$ 84,000
BRIDGEPORT MUNICIPALITY				
Alleghany Airlines, Inc.	$	$ 5,300	$	$ 33,600
American Telephone & Telegraph Co.	....	8,100	....	8,000
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	....	108,600	....	109,700
Chesapeake & Potomac Telephone Co.	....	882,800	....	977,000
Consolidated Gas Supply Corporation	169,900	343,100	157,600	368,400
Greyhound Lines, Inc.	....	2,500	....	2,300
Monongahela Power Company	39,600	63,900	68,500	63,400
Western Union Telegraph Company	....	5,000	....	7,300
Total	$ 209,500	$ 1,419,300	$ 226,100	$ 1,569,700
CLARKSBURG MUNICIPALITY				
Alleghany Airlines, Inc.	$	$ 2,600	$	$ 16,500
American Telephone & Telegraph Co.	....	1,458,900	....	1,630,400
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	....	562,600	....	567,800
Monongahela Branch	....	76,000	....	76,900
West Virginia & Pittsburgh Branch	....	103,300	....	103,800
West Virginia Short Line Branch	....	20,700	....	20,800
Chesapeake & Potomac Telephone Co.	178,500	5,563,400	324,400	5,916,000
Consolidated Gas Supply Corporation	617,300	2,765,300	572,800	2,749,900
E. I. DuPont De Nemours & Company	....	161,200	....	168,800
Equitable Gas Company	38,000	200	22,900	200
Greyhound Lines, Inc.	2,000	9,400	2,100	8,600
Monongahela Power Company	265,000	655,100	468,200	661,400
Railway Express Agency, Inc.	1,300	100	....	....
Western Union Telegraph Company	....	64,700	900	57,400
Total	$ 1,102,100	$ 11,443,500	$ 1,381,300	$ 11,978,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
LOST CREEK MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
West Virginia & Pittsburgh Branch	$	$ 45,900	$	$ 46,400
Chesapeake & Potomac Telephone Co.	....	59,200	....	60,800
Consolidated Gas Supply Corporation	27,300	30,500	25,300	32,700
Monongahela Power Company	13,700	14,900	23,700	14,800
Total	$ 41,000	$ 150,500	$ 49,000	$ 154,700
LUMBERPORT MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Haywood Branch	$	$ 4,000	$	$ 4,100
West Virginia Short Line Branch	....	21,300	....	21,500
Chesapeake & Potomac Telephone Co.	....	46,300	....	47,200
E. I. DuPont De Nemours & Company	....	73,300	....	76,700
Greyhound Lines, Inc.	....	4,200	....	3,800
Lumberport Shinnston Gas Company	3,800	48,200	7,800	59,400
Monongahela Power Company	13,500	18,300	23,400	18,000
Total	$ 17,300	$ 215,600	$ 31,200	$ 230,700
NUTTERFORT MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 89,200	$	$ 92,800
Consolidated Gas Supply Corporation	58,200	31,500	54,000	33,400
Monongahela Power Company	26,600	30,900	46,000	30,500
Total	$ 84,800	$ 151,600	$ 100,000	$ 156,700
SALEM MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	$	$ 133,500	$	$ 135,000
Chesapeake & Potomac Telephone Co.	....	457,400	....	474,500
Consolidated Gas Supply Corporation	78,400	58,200	72,800	60,600
Eureka Pipe Line Company	....	300	....	300
Monongahela Power Company	51,900	66,700	89,700	57,200
Western Union Telegraph Company	....	73,300	....	56,600
Total	$ 130,300	$ 789,400	$ 162,500	$ 784,200
SHINNSTON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Monongahela River Branch	$	$ 77,900	$	$ 78,700
Chesapeake & Potomac Telephone Co.	....	470,600	....	507,100
Equitable Gas Company	....	1,800	....	1,800
Lumberport Shinnston Gas Company	2,000	24,800	4,100	26,200
Monongahela Power Company	51,600	51,000	89,200	57,600
Western Union Telegraph Company	....	71,600	....	57,600
Total	$ 53,600	$ 697,700	$ 93,300	$ 729,000
STONEWOOD MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	$	$ 12,900	$	$ 13,100
Chesapeake & Potomac Telephone Co.	....	113,500	....	123,200
Consolidated Gas Supply Corporation	58,100	45,400	53,900	41,500
Monongahela Power Company	39,700	52,400	68,600	52,400
Total	$ 97,800	$ 224,200	$ 122,500	$ 230,200
WEST MILFORD MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 152,000	$	$ 195,400
Columbia Gas Transmission Corporation	....	100	....	100

	1976		1977	
	Class I	Class IV	Class I	Class IV
Consolidated Gas Supply Corporation	27,700	24,600	25,700	26,300
Monongahela Power Company	1,600	28,100	2,800	28,000
Total	$ 29,300	$ 204,800	$ 28,500	$ 249,800

RECAPITULATION	1976	1977
Class I—Districts	$ 1,544,000	$ 1,670,800
Class I—Municipalities	$ 1,807,500	$ 2,244,400
Class III—Districts	$ 88,518,300	$ 92,622,300
Class IV—Municipalities	$ 15,373,500	$ 16,167,500
Total	$107,243,300	$112,705,000

JACKSON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	$ 15,900	$ 8,836,300	$ 18,900	$ 9,065,400
American Telephone & Telegraph Co.	....	221,300	....	142,400
Baltimore and Ohio Railroad Co.:				
Ohio Rvier Branch	....	1,213,100	....	1,227,100
The Cabot Corporation	29,300	255,000	34,100	277,600
Carnegie Natural Gas Company	....	3,500	....	3,400
Chesapeake & Potomac Telephone Co.	....	1,498,500	....	1,659,300
Columbia Gas Transmission Corporation	89,600	6,690,100	128,000	7,325,900
Columbia Gas of West Virginia, Inc.	12,000	62,000	15,100	75,100
Consolidated Gas Supply Corporation	69,800	761,700	66,000	822,500
E. I. DuPont De Nemours & Company	....	63,600	....	60,100
Eureka Pipe Line Company	1,400	9,500	1,900	10,200
Greyhound Lines, Inc.	....	13,800	....	12,600
Monongahela Power Company	12,200	839,400	22,000	910,800
Pennzoil United, Inc.	....	200	....	300
Pullman Transport Leasing	....	....	....	6,500
West Virginia Telephone Company	200	6,500	300	7,100
Western Union Telegraph Company	....	1,800	....	1,100
Total	$ 230,400	$ 20,476,300	$ 286,300	$ 21,607,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
RAVENSWOOD MUNICIPALITY				
Appalachian Power Company	$ 103,900	$ 301,700	$ 123,500	$ 315,000
American Telephone & Telegraph Co.	....	3,000	....	3,300
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	28,300	....	28,600
Chesapeake & Potomac Telephone Co.	25,700	524,700	47,500	592,900
Columbia Gas Transmission Corporation	500	44,800	700	44,900
Columbia Gas of West Virginia, Inc.	18,200	62,100	23,000	78,400
E. I. DuPont De Nemours & Company	....	65,700	....	68,700
Greyhound Lines, Inc.	1,100	5,100	1,100	4,700
Monongahela Power Company	10,600	3,700	19,100	3,700
Western Union Telegraph Company	100	6,500	100	4,900
Total	$ 160,100	$ 1,045,600	$ 215,000	$ 1,143,100

	1976		1977	
	Class I	Class IV	Class I	Class IV
RIPLEY MUNICIPALITY				
Appalachian Power Company	$ 104,100	$ 499,400	$ 123,800	$ 532,700
American Telephone & Telegraph Co.	....	3,300	....	2,900
Chesapeake & Potomac Telephone Co.	18,600	663,900	34,400	695,700
Columbia Gas Transmission Corporation	300	24,200	400	22,800
Columbia Gas of West Virginia, Inc.	3,900	50,800	4,900	63,500
E. I. DuPont De Nemours & Company	....	38,300	....	33,700
Greyhound Lines, Inc.	1,100	7,300	1,200	6,700
Pullman Transport Leasing Co.	....	....	....	6,400
Western Union Telegraph Company	....	1,800	....	2,800
Total	$ 128,000	$ 1,289,000	$ 164,700	$ 1,367,200

RECAPITULATION	1976	1977
Class I—Districts	$ 230,400	$ 286,300
Class I—Municipalities	$ 288,100	$ 379,700
Class III—Districts	$ 20,476,300	$ 21,607,400
Class IV—Municipalities	$ 2,334,600	$ 2,510,300
Total	$ 23,329,400	$ 24,783,700

JEFFERSON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 173,900	$	$ 179,900
Baltimore and Ohio Railroad Co.:				
Main Line	....	1,156,900	....	1,170,300
Winchester & Potomac Branch	....	463,700	....	468,200
Chesapeake & Potomac Telephone Co.	....	10,400	....	9,800
E. I. DuPont De Nemours & Company	....	46,600	....	....
Equipment Enterprises, Inc.	....	700	....	300
Essel Corporation	....	700	....	1,100
Essem Corporation	....	13,900	....	12,100
Ethyl Corporation	....	700	....	1,200
Evergreen Freight Car Corporation	....	20,400	....	16,000
Exxon Pipeline Company	....	59,200	....	93,500
General Telephone Company of the Southeast	....	1,216,700	....	1,265,700
National Railroad Passenger Corp.	....	....	....	24,700
Norfolk & Western R. R. Co. (Main Line)	....	1,386,000	....	1,500,900
Potomac Edison Company of West Virginia	13,000	2,910,100	14,500	3,021,000
Shenandoah Gas Company	400	6,100	1,200	5,400
Virginia Electric & Power Company	....	5,933,600	....	6,552,300
Western Union Telegraph Company	....	1,400	....	3,400
Total	$ 13,400	$ 13,401,000	$ 15,700	$ 14,325,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
BOLIVAR MUNICIPALITY				
Equipment Enterprises, Inc.	$	$ 700	$	$ ....
Essem Corporation	....	7,200	....	8,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
General Telephone Company of the Southeast	....	40,000	....	42,900
Potomac Edison Company of West Virginia	300	19,600	300	23,300
Total	$ 300	$ 67,500	$ 300	$ 74,500
CHARLES TOWN MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Winchester & Potomac Branch	$	$ 25,200	$	$ 25,400
Chesapeake & Potomac Telephone Co.	....	600	....	600
E. I. DuPont De Nemours & Company	....	35,000	....	....
Exxon Pipeline Company	....	35,600	....	73,900
General Telephone Company of the Southeast	20,300	1,005,800	26,700	1,069,200
Potomac Edison Company of West Virginia	17,000	230,100	18,900	253,400
Western Union Telegraph Company	100	4,700	100	4,700
Total	$ 37,400	$ 1,337,000	$ 45,700	$ 1,427,200
HARPERS FERRY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 28,000	$	$ 28,200
Winchester & Potomac Branch	....	38,300	....	38,700
Evergreen Freight Car Corporation	....	18,400	....	18,900
Exxon Pipeline Company	....	10,000	....	10,100
General Telephone Company of the Southeast	11,200	184,100	14,800	197,500
National Railroad Passenger Corp.	....	....	....	700
Potomac Edison Company of West Virginia	3,900	95,900	4,300	96,400
Western Union Telegraph Company	....	800	....	800
Total	$ 15,100	$ 375,500	$ 19,100	$ 391,300
RANSON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Charles Town Belt, Jointly with N & W R. R. Co.	$	$ 13,300	$	$ 13,200
Winchester & Potomac Branch	....	14,300	....	14,600
Essem Corporation	....	8,300	....	8,700
General Telephone Company of the Southeast	....	110,200	....	118,500
Norfolk & Western R. R. Co.				
Main Line	....	80,900	....	87,700
Potomac Edison Company of West Virginia	2,500	114,800	2,800	124,400
Total	$ 2,500	$ 341,800	$ 2,800	$ 367,100
SHEPERDSTOWN MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$ 300	$ 6,200	500	$ 6,500
E. I. DuPont De Nemours & Company	....	38,700	....	....
Exxon Pipeline Co	....	....	....	10,400
General Telephone Company of the Southeast	16,800	343,100	22,100	362,800
National Railroad Passenger Corp.	....	....	....	30,100
Norfolk & Western R. R. Co.				
Main Line	....	50,700	....	53,000
Potomac Edison Company of West Virginia	5,100	87,000	5,700	72,400
Total	$ 22,200	$ 505,700	$ 28,300	$ 535,200

RECAPITULATION	1976	1977
Class I—Districts	$ 13,400	$ 15,700
Class I—Municipalities	$ 77,500	$ 96,200
Class III—Districts	$ 13,401,000	$ 14,325,800
Class IV—Municipalities	$ 2,627,500	$ 2,795,300
Total	$ 16,119,400	$ 17,233,000

KANAWHA COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Alleghany Airlines, Inc.	$	$ 263,500	$	$ 220,200
American Airlines, Inc.	....	97,700	....	40,700
American Telephone & Telegraph Co.	....	998,100	....	964,300
Amherst Industries, Inc.	....	700	....	1,700
Appalachian Power Company	440,000	25,354,700	527,700	25,331,300
Asbury Heights Service Company	....	5,200	....	4,800
Ashford Gas Company	....	30,600	....	....
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	514,900	....	520,800
The Cabot Corporation	41,100	1,361,700	52,200	1,630,300
Chesapeake Light & Water Company	....	1,900	....	1,800
Chesapeake & Ohio Railroad Co.:				
Cabin Creek Branch	....	2,009,400	....	2,098,700
Coal River Branch	....	918,000	....	1,027,000
Kanawha Bridge & Terminal Branch	....	11,600	....	12,900
Main Line	....	4,164,700	....	4,586,400
Morris Creek Branch	....	2,400	....	2,600
Paint Creek Branch	....	510,800	....	564,500
Chesapeake & Potomac Telephone Co.	....	10,074,700	....	11,038,200
Columbia Gas Transmission Corporation	532,100	39,467,100	898,100	39,737,300
Columbia Gas of West Virginia, Inc.	342,400	1,724,000	417,800	2,095,200
Community Water Company	1,000	3,300	1,300	3,600
Consolidated Gas Supply Corporation	415,000	4,530,700	377,600	4,703,600
County Water Systems, Inc.	....	6,300	....	6,000
Eureka Pipe Line Company	3,100	42,400	4,400	46,800
Exxon Pipeline Company	....	70,600	....	....
FMC Corp., Industrial Chemical Div.	....	3,500	....	8,600
FMC Corp., Inorganic Chemical Division	....	....	....	3,200
Commonwealth Plan	....	15,900	....	....
Far-Mar-Co., Inc.	....	1,800	....	....
Farmland Industries, Inc.	....	1,200	....	1,900
Fore Terminal, Inc.	....	100	....	100
Fruit Growers Express Co.	....	64,800	....	53,000
General American Transportation Corp.	....	264,100	....	377,500
General Electric Company	....	7,700	....	8,100
Georgia-Pacific Corporation	....	4,100	....	700
Greyhound Lines, Inc.	....	40,000	....	36,600
Kanawha Central R. R. Co.	....	27,400	....	27,100
Kanawha Valley Limousine Service	2,000	13,000	500	16,300
Kanawha Valley Power Company	....	254,400	....	227,900
Kanawha Water Company, Inc.	....	400	100	400
Kelley's Creek & Northwestern R. R. Co.	32,200	518,500	45,600	1,049,800
Penn Central Co. (Formerly New York Central R. R. Co.)	....	519,100	....	483,600
Pennzoil United, Inc.	7,200	617,100	4,600	897,600
Piedmont Aviation, Inc.	....	265,600	....	236,900
Riverview Development Company	100	2,400	100	8,600
Southern Public Service Co.	7,300	25,200	7,900	26,600
Tenneco, Inc.	....	1,961,000	....	1,887,000
United Airlines, Inc.	....	290,700	....	289,800
United Water Service Corp.	400	2,000	....	2,600
Virginia Stage Lines, Inc.	....	6,000	....	3,600
West Virginia Water Co.	....	5,992,100	....	6,242,300
Western Union Telegraph Company	....	3,500	....	2,900
Winifrede Railroad Co.	18,200	463,500	8,900	529,500
Total	$ 1,842,100	$103,550,100	$ 2,146,800	$107,060,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
BELLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 9,800	$	$ 7,700
Appalachian Power Company	....	78,900	....	87,200
Chesapeake & Potomac Telephone Co.	....	572,300	....	622,000
Columbia Gas Transmission Corporation	....	5,200	....	2,500
Columbia Gas of West Virginia, Inc.	....	27,000	....	30,200
F.M.C.	....	....	....	....
General American Transportation Corporation	....	49,800	....	52,100
West Virginia Water Co.	....	67,500	....	69,800
Western Union Telegraph Company	....	1,100	....	3,700
Total	$	$ 811,600	$	$ 875,200
CEDAR GROVE MUNICIPALITY				
Appalachian Power Company	$ 10,300	$ 89,300	$ 12,400	$ 91,900
The Cabot Corporation	4,500	21,300	5,700	23,500
Chesapeake & Potomac Telephone Co.	....	43,600	....	40,000
General American Transportation Corp.	....	63,400	....	66,400
Kelley's Creek & Northwestern R. R. Co.	8,900	5,800	12,600	11,700
Penn Central Co. (Formerly New York Central R. R. Co.	....	17,700	....	16,800
Total	$ 23,700	$ 241,100	$ 30,700	$ 250,300
CHARLESTON MUNICIPALITY				
Alleghany Airlines, Inc.	$	$ 175,600	$	$ 146,700
American Airlines, Inc.	....	5,200	....	2,000
American Telephone & Telegraph Co.	....	5,130,700	....	5,339,300
Appalachian Power Company	701,000	10,136,500	840,700	10,941,000
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	......	37,100	....	36,200
The Cabot Corporation	102,900	113,700	130,700	122,900
Chesapeake & Ohio Railroad Co.:				
Kanawha Bridge & Terminal Branch	....	31,200	....	33,900
Main Line	....	1,005,100	....	1,093,700
Chesapeake & Potomac Telephone Co.	677,900	23,077,100	1,229,100	24,725,100
Columbia Gas Transmission Corporation	12,400	1,237,900	16,300	1,182,100
Columbia Gas of West Virginia, Inc.	302,700	1,219,900	369,400	1,397,600
General American Transportation Corporation	....	177,200	....	185,500
Greyhound Lines, Inc.	27,300	245,200	28,500	224,400
Kanawha Valley Limousine Service	5,700	24,100	1,400	30,200
Penn Central Co. (Formerly New York Central R. R. Co.	....	595,200	....	587,100
Piedmont Aviation, Inc.	....	161,300	....	143,800
Railway Express Agency, Inc.	2,700	32,800	....	....
United Airlines, Inc.	....	218,800	....	218,100
Virginia Stage Lines, Inc.	....	4,000	....	2,500
West Virginia Water Co.	423,100	14,554,100	538,000	15,142,400
Western Union Telegraph Company	2,000	285,100	1,400	241,908
Total	$ 2,257,700	$ 58,467,800	$ 3,155,500	$ 61,796,400
CHESAPEAKE MUNICIPALITY				
Chesapeake Light & Water Company	$ 100	$ 3,300	$ 1,300	$ 2,900
Chesapeake & Ohio Railroad Co.:				
Main Line	....	329,700	....	365,500
Chesapeake & Potomac Telephone Co.	....	145,300	....	154,500
Columbia Gas Transmission Corporation	....	5,700	....	5,500
Columbia Gas of West Virginia, Inc.	....	33,800	....	40,700
Fruit Growers Express Company	....	18,400	....	15,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
General American Transportation Corporation	....	19,400	....	24,600
West Virginia Water Company	24,300	40,900	30,900	42,800
Total	$ 24,400	$ 596,500	$ 32,200	$ 651,500
CLENDENIN MUNICIPALITY				
Appalachian Power Company	$ 25,000	$ 218,700	$ 30,000	$ 222,500
Baltimore and Ohio Railroad Co.				
Coal & Coke Branch	....	39,500	....	40,000
Chesapeake & Potomac Telephone Co.	....	364,800	....	386,400
Columbia Gas Transmission Corporation	....	206,500	....	193,100
Columbia Gas of West Virginia, Inc.	....	33,200	....	37,900
Eureka Pipe Line Company	3,200	100	4,500	100
Fruit Growers Express Company	....	12,400	....	10,100
General American Transportation Corp.	....	25,400	....	29,500
Greyhound Lines, Inc.	....	9,000	....	8,300
Total	$ 28,200	$ 909,600	$ 34,500	$ 927,900
DUNBAR MUNICIPALITY				
Appalachian Power Company	$ 30,800	$ 481,500	$ 36,900	$ 480,400
The Cabot Corporation	3,400	200	4,300	100
Chesapeake & Potomac Telephone Co.	....	1,076,900	....	1,178,900
Columbia Gas Transmission Corporation	....	5,900	....	5,600
Columbia Gas of West Virginia, Inc.	....	129,100	....	155,300
Fruit Growers Express Company	....	20,300	....	16,600
General American Transportation Corp.	....	17,400	....	22,900
Greyhound Lines, Inc.	....	9,000	....	8,300
Penn Central Co. (Formerly				
New York Central Railway Co.	....	58,400	....	56,400
West Virginia Water Company	23,800	1,385,800	30,300	1,427,400
Western Union Telegraph Company	....	700	....	900
Total	$ 58,000	$ 3,185,200	$ 71,500	$ 3,352,800
EAST BANK MUNICIPALITY				
Appalachian Power Company	$ 10,300	$ 49,100	$ 12,400	$ 50,800
The Cabot Corporation	3,700	7,700	4,700	8,500
Chesapeake & Ohio Railroad Co.:				
Main Line	....	222,700	....	246,800
Chesapeake & Potomac Telephone Co.	....	393,900	....	495,400
Columbia Gas Transmission Corporation	....	12,200	....	11,400
Columbia Gas of West Virginia, Inc.	....	4,200	....	5,100
Exxon Pipeline Company	....	20,000	....	....
FMC Corp.—Industrial Chemical Division				
Commonwealth Plan	....	11,600	....	8,400
General Electric Company	....	6,200	....	8,400
General American Transportation Corp.	....	....	....	22,800
Total	$ 14,000	$ 727,600	$ 17,100	$ 857,600
GLASGOW MUNICIPALITY				
Appalachian Power Company	$ 65,400	$ 25,147,100	$ 78,400	$ 26,649,200
The Cabot Corporation	....	75,200	....	84,400
Chesapeake & Potomac Telephone Co.	....	8,400	....	8,100
Consolidated Gas Supply Corporation	....	....	....	5,300
Penn Central Co. (Formerly				
New York Central Railway Co.	....	8,700	....	8,300
Total	$ 65,400	$ 25,239,400	$ 78,400	$ 26,755,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
MARMET MUNICIPALITY				
Appalachian Power Company	$ 20,700	$ 157,000	$ 24,800	$ 156,400
Chesapeake & Ohio Railroad Co.:				
Main Line	....	265,600	....	294,200
Chesapeake & Potomac Telephone Co.	....	177,900	....	184,600
Columbia Gas Transmission Corporation	....	3,000	....	2,600
Columbia Gas of West Virginia, Inc.	....	36,000	....	43,600
General American Transportation Corporation	....	43,900	....	46,000
Greyhound Lines, Inc.	....	2,400	....	2,200
Kanawha Valley Power Company	6,100	255,600	100	229,100
West Virginia Water Co.	24,100	91,700	30,600	95,600
Total	$ 50,900	$ 1,033,100	$ 55,500	$ 1,054,300
MONTGOMERY MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 3,000	$	2,200
Appalachian Power Company	7,400	37,900	8,900	36,900
Chesapeake & Ohio Railroad Co.:				
Main Line	....	67,600	....	75,000
Chesapeake & Potomac Telephone Co.	....	82,000	....	19,800
Southern Public Service Company	300	1,200	300	2,900
West Virginia Water Company	....	18,500	....	19,000
Total	$ 7,700	$ 210,200	$ 9,200	$ 155,800
NITRO MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 5,900	$	$ 5,500
Appalachian Power Company	41,100	365,900	49,300	375,700
Chesapeake & Potomac Telephone Co.	....	834,500	....	879,000
Columbia Gas Transmission Corporation	4,300	61,200	5,600	57,300
Columbia Gas of West Virginia, Inc.	....	105,000	....	126,600
Exxon Pipeline Company	....	20,600	....	....
Fruit Growers Express Company	....	17,000	....	13,900
General American Transportation Corp.	....	....	....	25,500
Penn Central Co. (Formerly				
New York Central Railway Co.)	....	30,700	....	28,900
Tenneco, Inc.	....	16,100	....	15,600
West Virginia Water Company	64,500	829,100	82,000	842,500
Western Union Telegraph Company	....	6,500	....	6,000
Total	$ 109,900	$ 2,292,500	$ 136,900	$ 2,376,500
PRATT MUNICIPALITY				
Appalachian Power Company	$ 7,600	$ 27,700	$ 9,100	$ 30,200
Chesapeake & Ohio Railroad Co.:				
Main Line	....	157,500	....	173,000
Paint Creek Branch	....	10,000	....	11,100
Chesapeake & Potomac Telephone Co.	....	28,000	....	30,100
Columbia Gas Transmission Corporation	....	26,200	....	24,600
Exxon Pipeline Company	....	19,400	....	....
FMC Corp., Industrial Chemical Division	....	4,600	....	....
FMC Corp., Inorganic Chemical Division	....	....	....	2,800
FAR-MAR-CO.,Inc.	....	2,200	....	....
Farmland Industries, Inc.	....	1,300	....	....
General American Transportation Corp.	....	....	....	31,100
Georgia-Pacific Corporation	....	4,700	....	....
Southern Public Service Company	900	4,700	1,000	5,700
Total	$ 8,500	$ 286,500	$ 10,100	$ 308,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
SOUTH CHARLESTON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 79,700	$	$ 86,100
Appalachian Power Company	78,000	742,400	93,500	802,300
The Cabot Corporation	25,900	2,900	32,900	4,600
Chesapeake & Ohio Railroad Co.:				
Main Line	....	1,263,700	....	1,392,300
Chesapeake & Potomac Telephone Co.	....	2,500,300	....	2,641,700
Columbia Gas Transmission Corporation	400	9,800	500	8,400
Columbia Gas of West Virginia, Inc.	44,400	200,500	54,200	244,300
General American Transportation Corporation	....	47,500	....	49,700
Greyhound Lines, Inc.	....	15,300	....	14,000
West Virginia Water Company	79,500	1,675,200	101,100	1,716,600
Western Union Telegraph Company	....	17,200	....	19,700
Total	$ 228,200	$ 6,554,500	$ 282,200	$ 6,979,700
ST. ALBANS MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 10,000	$	$ 10,300
Appalachian Power Company	40,800	738,300	48,900	757,800
Chesapeake & Ohio Railroad Co.:				
Coal River Branch	....	69,000	....	73,900
Main Line	....	732,200	....	805,300
Chesapeake & Potomac Telephone Co.	....	1,791,500	....	1,839,800
Columbia Gas Transmission Corporation	....	14,200	....	17,000
Columbia Gas of West Virginia, Inc.	33,300	194,400	40,600	236,500
Fruit Growers Express Company	....	20,900	....	17,100
General American Transportation Corp.	....	72,000	....	80,100
Greyhound Lines, Inc.	....	11,100	....	10,200
Western Union Telegraph Company	....	5,800	....	4,400
Total	$ 74,100	$ 3,659,400	$ 89,500	$ 3,852,400
SMITHERS MUNICIPALITY				
Appalachian Power Company	$	$ 1,100	$	$ 1,100
Penn Central Co. (Formerly New York Central Railway Co.)	....	15,300	....	15,200
Total	$	$ 16,400	$	$ 16,300
HANDLEY MUNICIPALITY				
Appalachian Power Company	$	$ 21,400	$	$ 22,400
Chesapeake & Ohio Railroad Co.:				
Southern Public Service Company	200	3,900	200	4,900
West Virginia Water Company	....	46,200	....	47,500
Main Line	....	814,500	....	894,500
Total	$ 200	$ 886,000	$ 200	$ 969,300

RECAPITULATION	1976	1977
Class I—Districts	$ 1,842,100	$ 2,146,800
Class I—Municipalities	$ 2,950,900	$ 4,003,500
Class III—Districts	$103,550,100	$107,060,900
Class IV—Municipalities	$105,117,400	$111,179,900
Total	$213,460,500	$224,391,100

LEWIS COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	$	$ 297,300	$	$ 300,700
Pickens Branch	....	11,900	....	12,000
West Virginia & Pittsburgh Branch	....	196,600	....	197,800
Carnegie Natural Gas Company	....	127,300	....	123,300
Chesapeake & Potomac Telephone Co.	....	878,200	....	896,200
Columbia Gas Transmission Corporation	9,600	718,900	11,900	681,300
Columbia Gas of West Virginia, Inc.	2,000	10,100	2,500	12,200
Consolidated Gas Supply Corporation	986,800	22,831,400	934,500	24,741,100
Equitable Gas Company	....	4,267,600	....	4,232,700
Eureka Pipe Line Company	4,000	27,000	3,900	20,700
General American Transportation Corporation	....	62,500	....	65,400
Greyhound Lines, Inc.	....	18,800	....	17,200
Harrison Rural Electrification Assoc., Inc.	....	....	1,400	18,500
Monongahela Power Company	31,100	2,445,400	57,600	2,743,100
Pennzoil United, Inc.	1,500	126,100	900	181,000
Potomac Edison Company of West Virginia	4,500	374,800	4,700	382,700
Standard Gas Company	....	28,500	....	31,700
Telephone Utilities of West Virginia, Inc.	4,700	145,300	6,600	160,900
West Virginia Water Co.	....	82,300	....	84,300
Total	$ 1,044,200	$ 32,650,000	$ 1,024,000	$ 34,882,800
JANE LEW MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
West Virginia & Pittsburgh Branch	$	$ 25,000	$	$ 25,200
Chesapeake & Potomac Telephone Co.	....	142,800	....	165,600
Columbia Gas Transmission Corporation	....	300	....	300
Monongahela Power Company	7,800	52,000	14,400	64,400
Standard Gas Co.	5,900	21,200	9,200	30,100
Total	$ 13,700	$ 241,300	$ 23,600	$ 285,600
WESTON MUNMICIPALITY				
Baltimore and Ohio Railroad Co.:				
Pickens Branch	$	$ 4,400	$	4,500
West Virginia & Pittsburgh Branch	....	60,200	....	60,900
Chesapeake & Potomac Telephone Co.	31,500	891,300	57,900	1,021,900
Columbia Gas Transmission Corporation	....	1,300	....	1,200
Columbia Gas of West Virginia, Inc.	1,700	9,000	2,100	10,900
Consolidated Gas Supply Corporation	1,141,100	397,300	1,080,700	389,300
Equitable Gas Company	80,700	202,200	42,100	187,300
General American Transportation Corporation	....	86,500	....	90,600
Greyhound Lines, Inc.	2,700	14,400	2,900	13,200
Monongahela Power Company	46,500	663,500	88,000	705,000
West Virginia Water Company	13,800	448,700	17,400	465,100
Western Union Telegraph Company	....	3,000	....	1,700
Total	$ 1,318,000	$ 2,781,800	$ 1,289,100	$ 2,951,600

RECAPITULATION	1976	1977
Class I—Districts	$ 1,044,200	$ 1,024,000
Class I—Municipalities	$ 1,331,700	$ 1,312,700
Class III—Districts	$ 32,650,000	$ 34,882,800
Class IV—Municipalities	$ 3,023,100	$ 3,237,200
Total	$ 38,049,000	$ 40,456,700

LINCOLN COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 216,900	$	$ 219,600
Appalachian Power Company	92,000	9,123,500	109,800	9,428,200
Armstrong Telephone Company	....	142,200	....	183,800
Chesapeake & Ohio Railroad Co.:				
Coal River Branch	....	326,100	....	360,400
Logan Branch	....	1,390,900	....	1,310,000
Chesapeake & Potomac Telephone Co.	....	813,000	....	932,700
Columbia Gas Transmission Corporation	173,100	12,940,800	205,300	11,744,800
Columbia Gas of West Virginia, Inc.	19,800	101,800	24,600	124,300
Consolidated Gas Supply Corporation	26,500	289,700	24,200	303,000
Eureka Pipeline Company	700	4,400	1,100	5,900
General American Transportation Corporation	....	150,700	....	157,800
Pennzoil United, Inc.	14,100	1,211,300	10,200	1,980,700
Virginia Stage Lines, Inc.	....	19,300	....	11,800
West Virginia Telephone Company	5,900	187,700	8,600	236,400
West Virginia Water Company	....	24,600	....	25,200
Total	$ 332,100	$ 26,942,900	$ 384,900	$ 27,024,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
HAMLIN MUNICIPALITY				
Appalachian Power Company	$ 54,000	$ 157,900	$ 64,500	$ 156,500
Armstrong Telephone Company	10,800	208,500	16,800	263,500
Chesapeake & Potomac Telephone Co.	....	6,700	....	6,800
Columbia Gas Transmission Corporation	1,700	121,800	2,000	121,800
Columbia Gas of West Virginia, Inc.	4,300	9,000	5,400	10,100
General American Transportation Corporation	....	44,900	....	47,000
West Virginia Water Company	2,400	69,200	3,100	71,800
Total	$ 73,200	$ 618,000	$ 91,800	$ 677,500
WEST HAMLIN MUNICIPALITY				
Appalachian Power Company	$ 71,800	$ 93,300	$ 85,700	$ 98,900
Armstrong Telephone Company	10,700	16,100	16,700	19,900
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	35,900	....	39,100
Chesapeake & Potomac Telephone Co.	13,500	1,800	26,100	1,800
Columbia Gas Transmission Corporation	....	2,400	....	2,500
Columbia Gas of West Virginia, Inc.	....	13,000	....	15,900
General American Transportation Corporation	....	57,600	....	60,300
Total	$ 96,000	$ 220,100	$ 128,500	$ 238,400

RECAPITULATION	1976	1977
Class I—Districts	$ 332,100	$ 384,900
Class I—Municipalities	$ 169,200	$ 220,300
Class III—Districts	$ 26,942,900	$ 27,024,600
Class IV—Municipalities	$ 838,100	$ 915,900
Total	$ 28,282,300	$ 28,545,700

LOGAN COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ ....
Appalachian Power Company	82,000	10,386,400	97,400	10,770,500
Carnegie Natural Gas Company	....	30,700	....	29,800
Cashion Water Works, Inc.	....	200,800	....	348,600
Chesapeake & Ohio Railroad Co.:				
Coal River Branch	....	500,000	....	553,800
Logan Branch	....	5,067,100	....	5,635,400
Chesapeake & Potomac Telephone Co.	....	2,952,300	....	3,290,400
Clear Water Company	....	105,100	....	156,200
Columbia Gas Transmission Corporation	31,300	2,343,700	38,000	2,173,000
Columbia Gas of West Virginia, Inc.	40,800	208,600	50,800	253,600
Consolidated Gas Supply Corporation	167,500	1,828,200	159,200	1,985,100
Earling Water Works, Inc.	....	19,000	....	28,200
Enaloc Water Corporation	500	110,400	400	111,400
J. C. Evans Utilities, Inc.	....	45,200	....	49,800
General American Transportation Corporation	....	279,700	....	292,800
Guyandotte Water Company	....	28,300	....	....
Logan Public Service Company	1,400	30,000	1,200	33,000
Logan Water Company	1,800	39,400	3,200	44,600
Man Water Works, Inc.	....	....	....	7,200
Pennzoil United, Inc.	400	37,500	300	53,300
Sharples Water Company	....	33,600	....	49,900
Southern Public Service Company	30,000	178,200	41,700	266,600
Stollings Water Company	1,000	20,700	400	19,100
Virginia Stage Lines, Inc.	....	53,800	....	32,800
Western Union Telegraph Company	....	600	....	1,200
Total	$ 358,700	$ 24,500,300	$ 392,600	$ 28,186,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
CHAPMANSVILLE MUNICIPALITY				
Appalachian Power Company	$ 6,200	$ 105,300	$ 7,400	$ 106,500
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	40,800	....	45,300
Chesapeake & Potomac Telephone Co.	....	182,400	....	254,900
Columbia Gas Transmission Corporation	....	6,700	....	6,300
Columbia Gas of West Virginia, Inc.	....	15,500	....	19,000
General American Transportation Corporation	....	7,500	....	7,900
Virginia Stage Lines, Inc.	....	800	....	500
Total	$ 6,200	$ 359,000	$ 7,400	$ 440,400
LOGAN MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 5,700	$	$ 4,400
Appalachian Power Company	206,100	2,938,400	245,000	2,935,800
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	231,600	....	259,300
Chesapeake & Potomac Telephone Co.	86,900	1,707,800	174,100	1,944,800
Columbia Gas Transmission Corporation	200	4,800	200	4,500
Columbia Gas of West Virginia, Inc.	12,700	48,400	15,800	57,700
General American Transportation Corporation	....	248,100	....	259,800
Virginia Stage Lines, Inc.	....	2,000	....	1,200
Western Union Telegraph Company	....	4,500	....	3,700
Total	$ 305,900	$ 5,191,300	$ 435,100	$ 5,471,200

	1976		1977	
	Class I	Class IV	Class I	Class IV
MAN MUNICIPALITY				
Appalachian Power Company	$ 6,200	$ 160,200	$ 7,400	163,000
Cashion Water Works, Inc.	....	76,600	....	133,000
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	88,500	....	98,300
Chesapeake & Potomac Telephone Co.	....	345,300	....	666,700
General American Transportation Corporation	....	8,700	....	9,100
Man Water Works, Inc.	2,700	4,300	3,900	7,200
Southern Public Service Company	18,000	15,400	25,100	19,000
Virginia Stage Lines, Inc.	....	800	....	500
Western Union Telegraph Company	....	1,000	....	1,000
Total	$ 26,900	$ 700,800	$ 36,400	$ 1,097,800
MITCHELL HEIGHTS MUNICIPALITY				
Appalachian Power Company	$ 7,800	$ 47,000	$ 9,300	$ 47,900
Chesapeake & Potomac Telephone Co.	....	52,600	....	64,100
Columbia Gas Transmission Corporation	....	....	....	100
Columbia Gas of West Virginia, Inc.	3,100	5,600	3,900	6,800
J. C. Evans Utilities, Inc.	2,900	5,600	1,800	5,500
General American Transportation Corporation	....	11,100	....	11,600
Total	$ 13,800	$ 121,900	$ 15,000	$ 136,000
WEST LOGAN MUNICIPALITY				
Appalachian Power Company	$ 9,800	$ 58,200	$ 11,600	$ 80,200
Chesapeake & Potomac Telephone Co.	....	35,900	....	46,000
Columbia Gas of West Virginia, Inc.	....	12,400	....	15,500
General American Transportation	....	72,400	....	75,800
West Logan Water Company	2,200	28,400	2,200	27,000
Total	$ 12,000	$ 207,300	$ 13,800	$ 224,500

RECAPITULATION	1978	1977
Class I—Districts	$ 356,700	$ 392,600
Class I—Municipalities	$ 364,800	$ 507,700
Class III—Districts	$ 24,500,300	$ 26,186,300
Class IV—Municipalities	$ 6,580,300	$ 7,369,900
Total	$ 31,802,100	$ 34,456,500

MARION COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 290,200	$	$ 288,400
Baltimore and Ohio Railroad Co.:				
Annabelle Branch	....	1,100	....	1,100
Catawba Branch	....	11,400	....	11,500
Fairmont, Morgantown & Pittsburgh Branch	....	390,500	....	401,400
Killarm Branch	....	39,900	....	40,400
Main Line	....	2,337,800	....	2,364,800
Monongalia River Branch	....	534,600	....	540,700
Palatine Branch	....	19,300	....	17,600
Paw Paw Branch	....	102,500	....	103,700

	1976		1977	
	Class I	Class III	Class I	Class III
Carnegie Natural Gas Company	....	136,800	....	152,900
Chesapeake & Potomac Telephone Co.	....	1,897,900	....	2,002,600
Columbia Gas Transmission Corporation	7,800	581,200	9,600	546,500
Columbia Gas of West Virginia, Inc.	....	100	....	100
Consolidated Gas Supply Corporation	74,100	2,167,700	70,400	2,369,700
Equitable Gas Company	....	3,236,400	....	3,292,000
Eureka Pipe Line Company	1,700	40,200	2,200	40,600
General American Transportation Corporation	....	192,000	....	48,900
Greyhound Lines, Inc.	....	5,100	....	4,700
Harrison Rural Electrification Assoc., Inc.	....	....	100	700
Lincoln Heights Improvement Association	....	2,600	....	8,100
Lumberport Shinnston Gas Company	100	1,800	200	3,000
Monongahela Power Company	120,300	7,221,600	208,900	6,809,800
Monongahela Railroad Company	....	561,300	....	551,400
Pennzoil United, Inc.	....	462,400	....	669,000
Short Line Telephone Company	1,100	38,900	2,100	41,800
West Virginia Telephone Company	....	124,100	....	136,400
Western Maryland R. R. Co.				
Fairmont-Helens Run Branch	....	63,200	....	69,300
Fairmont-Bingamon Branch	....	13,500	....	15,600
West Penn Power Co. (Car Line)	....	....	....	152,100
Total	$ 205,100	$ 20,474,100	$ 293,500	$ 20,684,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
BARRACKVILLE MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 70,700	$	$ 71,500
Chesapeake & Potomac Telephone Co.	....	46,800	....	53,400
Consolidated Gas Supply Corporation	....	19,100	....	20,300
Monongahela Power Company	5,200	34,700	9,100	31,300
Total	$ 5,200	$ 171,300	$ 9,100	$ 176,500
FAIRMONT MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 138,700	$	$ 141,000
Baltimore and Ohio Railroad Co.:				
Fairmont, Morgantown & Pittsburgh Branch	....	12,000	....	12,200
Hickman Run Branch	....	37,600	....	35,800
Main Line	....	686,500	....	764,500
Monongalia River Branch	....	38,300	....	36,700
Palatine Branch	....	26,200	....	27,200
Paw Paw Branch	....	92,800	....	88,200
Chesapeake & Potomac Telephone Co.	117,000	4,153,700	216,400	4,622,200
Consolidated Gas Supply Corporation	134,300	716,000	127,600	731,200
Equitable Gas Company	43,600	60,900	23,400	72,000
General American Transportation Corporation	....	295,900	....	75,300
Greyhound Lines, Inc.	1,300	10,800	1,400	9,900
Monongahela Power Company	328,400	3,158,500	570,200	2,881,800
Monongahela Railroad Company	....	156,000	....	154,000
Western Union Telegraph Company	200	24,000	100	27,000
West Penn Power Co. (Car Line)	....	....	....	234,500
Total	$ 624,800	$ 9,605,900	$ 939,100	$ 9,913,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
FAIRVIEW MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 105,100	$	$ 113,000
Consolidated Gas Supply Corporation	10,000	8,700	9,500	9,300
Eureka Pipe Line Company	....	100	....	100
Monongahela Power Company	5,000	24,100	8,700	21,700
Monongahela Railroad Company	....	17,500	....	17,200
Total	$ 15,000	$ 155,500	$ 18,200	$ 161,300
FARMINGTON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 37,200	$	$ 37,600
Chesapeake & Potomac Telephone Co.	....	195,700	....	211,100
Consolidated Gas Supply Corporation	9,600	5,900	9,100	6,100
Monongahela Power Company	5,200	27,700	9,000	25,600
Total	$ 14,800	$ 266,500	$ 18,100	$ 280,400
GRANT TOWN MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Paw Paw Branch	$	$ 8,400	$	$ 8,500
Chesapeake & Potomac Telephone Co.	....	45,200	....	48,200
Consolidated Gas Supply Corporation	9,800	12,100	9,300	12,900
Eureka Pipe Line Company	....	300	....	400
Monongahela Power Company	5,000	99,100	8,700	75,900
Monongahela Railroad Company	....	15,600	....	15,300
Western Union Telegraph Company	....	....	....	300
Total	$ 14,800	$ 180,700	$ 18,000	$ 161,500
MANNINGTON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 60,900	$	$ 61,600
Carnegie Natural Gas Company	....	92,900	....	104,300
Chesapeake & Potomac Telephone Co.	....	342,800	....	381,400
Consolidated Gas Supply Corporation	51,600	284,000	49,100	318,400
Eureka Pipe Line Company	4,500	900	5,800	900
Monongahela Power Company	10,200	136,400	17,700	130,800
Pennzoil United, Inc.	5,400	500	3,400	2,000
Total	$ 71,700	$ 898,400	$ 76,000	$ 999,400
MONONGAH MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 57,000	$	$ 59,400
Baltimore and Ohio Railroad Co.:				
Monongalia River Branch	....	100,400	....	101,600
Chesapeake & Potomac Telephone Co.	....	125,400	....	144,300
Consolidated Gas Supply Corporation	6,100	19,600	5,800	20,900
Monongahela Power Company	5,000	40,700	8,700	36,700
Total	$ 11,100	$ 343,100	$ 14,500	$ 362,900
RIVESVILLE MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Catawba Branch	$	$ 11,900	$	$ 11,900
Chesapeake & Potomac Telephone Co.	....	193,900	....	212,100
Consolidated Gas Supply Corporation	....	12,600	....	13,300
Monongahela Power Company	34,900	8,490,000	60,600	10,042,900
Western Union Telegraph Company	....	....	....	500
Total	$ 34,900	$ 8,708,400	$ 60,8[illegible]	$ 10,280,700

	1976		1977	
	Class I	Class IV	Class I	Class IV
WORTHINGTON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Monongalia River Branch	$	$ 39,200	$	$ 39,700
Chesapeake & Potomac Telephone Co.	....	100	....	100
Equitable Gas Company	16,100	8,700	8,700	8,800
Monongahela Power Company	600	9,600	1,000	8,700
West Virginia Telephone Company	7,600	118,200	11,700	152,500
Total	$ 24,300	$ 175,800	$ 21,400	$ 209,800

RECAPITULATION	1976	1977
Class I—Districts	$ 205,100	$ 293,500
Class I—Municipalities	$ 816,600	$ 1,175,000
Class III—Districts	$ 20,505,600	$ 20,684,800
Class IV—Municipalities	$ 20,474,100	$ 22,546,000
Total	$ 42,001,400	$ 44,699,300

MARSHALL COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	$ 10,900	$ 471,000	$ 12,600	$ 471,000
Baltimore and Ohio Railroad Co.:				
Main Line	....	1,572,400	....	343,000
Ohio River Branch	....	968,900	....	980,500
Cameron Gas Company	....	14,800	....	16,000
Carnegie Natural Gas Company	....	2,200	....	2,000
Chesapeake & Potomac Telephone Co.	....	1,519,300	....	1,650,400
Columbia Gas Transmission Corporation	219,900	16,460,900	291,200	16,719,500
Columbia Gas of West Virginia, inc.	38,100	192,200	47,800	246,500
Consolidated Gas Supply Corporation	166,200	1,814,800	151,500	1,889,000
Cooperative Transit Company	....	....	....	....
Eureka Pipe Line Company	400	2,600	500	2,700
General American Transportation Corp.	....	25,000	....	....
General Cable Corp.	....	....	....	700
General Portland, Inc.	....	....	....	2,100
Getty Oil Company	....	200	....	....
Goodpastures, Inc.	....	300	....	300
John H. Grace Company	....	200	....	200
Grain Handling Corp., Leasee	....	....	....	1,100
Greenlease Company	....	61,300	....	47,900
Greyhound Lines, Inc.	....	10,700	....	9,800
Gulf Oil Company	....	34,000	....	10,900
Halliburton Company	....	1,500	....	2,400
Head-on-Collision Line, Inc.	....	100	....	....
Hercules, Inc.	....	59,800	....	125,400
Hundred Gas Company, Inc.	....	2,800	....	....
Perkins Carl D. DLG	....	....	....	700
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.):				
Wheeling Branch	....	28,300	....	26,100
Pennzoil United, Inc.	800	69,100	500	99,700
Skyline Water Co.	500	21,300	400	22,100

	1976		1977	
	Class I	Class III	Class I	Class III
Texas Eastern Transmission Corp.	....	4,032,500	....	3,975,200
Western Union Telegraph Company	....	1,000	....	2,600
Wheeling Electric Company	117,300	4,395,100	169,900	4,986,000
Total	$ 554,100	$ 31,732,300	$ 674,400	$ 31,633,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
BENWOOD MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 3,900	$	$ 3,300
Baltimore and Ohio Railroad Co.:				
Main Line	....	1,249,300	....	826,200
Chesapeake & Potomac Telephone Co.	....	228,700	....	246,800
Columbia Gas Transmission Corporation	....	137,900	....	132,100
Columbia Gas of West Virginia, Inc.	....	28,600	....	34,700
Cooperative Transit Co.	....	3,600	....	....
General American Transportation Corp.	....	13,300	....	....
Hercules, Inc.	....	....	....	13,900
Inter-State Bridge Co. of Bellaire	700	289,700	....	320,700
Penn Central Co. (Formerly Pendel Co.)	....	63,100	....	62,500
Penn Central Co. (Formerly Philadelphia, Baltimore & Washington R. R. Co.):				
Wheeling Branch	....	68,000	....	68,000
Western Union Telegraph Company	....	....	....	800
Wheeling Electric Company	86,100	121,800	124,700	136,400
Total	$ 86,800	$ 2,207,900	$ 124,700	$ 1,845,400
CAMERON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 109,100	$	$ ....
Cameron Gas Company	3,200	14,800	2,800	16,000
Chesapeake & Potomac Telephone Co.	....	800	....	500
Columbia Gas Transmission Corporation	....	75,400	....	69,700
Columbia Gas of West Virginia, Inc.	....	100	....	100
General American Transportation Corp.	....	13,000	....	....
Hercules, Inc.	....	....	....	13,600
United Farmers Telephone Company	11,300	301,100	19,600	303,600
Western Union Telegraph Company	....	600	....	....
Wheeling Electric Company	57,800	78,500	83,400	87,900
Total	$ 72,100	$ 593,400	$ 105,800	$ 491,400
GLEN DALE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 2,000	$	$ ....
Baltimore and Ohio Railroad Co.:				
Main Line	....	51,300	....	51,900
Ohio River Branch	....	35,900	....	36,800
Chesapeake & Potomac Telephone Co.	....	156,300	....	172,700
Columbia Gas Transmission Corporation	....	53,700	....	50,500
Columbia Gas of West Virginia, Inc.	....	39,000	....	46,000
Cooperative Transit Company	....	3,000	....	....
Greenlease Company	....	13,200	....	....
Gulf Oil Corp.	....	....	....	13,800
Western Union Telegraph Company	....	800	....	1,600
Wheeling Electric Company	57,600	89,000	83,400	99,700
Total	$ 57,600	$ 444,200	$ 83,400	$ 473,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
MOUNDSVILLE MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 332,700	$	$ 69,300
Ohio River Branch	....	147,500	....	149,200
Chesapeake & Potomac Telephone Co.	55,800	1,319,100	101,400	1,403,800
Columbia Gas Transmission Corporation	4,900	73,500	6,500	69,100
Columbia Gas of West Virginia, Inc.	52,000	167,700	65,200	196,500
Cooperative Transit Company	300	4,000	....	....
General American Transportation Corporation	....	28,000	....	....
Greenlease Co.	....	....	....	62,400
Greyhound Lines, Inc.	1,500	7,900	1,600	7,200
Gulf Oil Company	....	33,200	....	....
Hercules, Inc.	....	58,000	....	62,400
Western Union Telegraph Company	100	10,500	100	8,100
Wheeling Electric Company	215,900	928,200	312,600	1,044,100
Total	$ 330,500	$ 3,110,300	$ 487,400	$ 3,072,100
McMECHEN MUNICIPALITY				
Baltimore and Ohio Railroad Co.				
Main Line	$	$ 181,100	$	$ 183,100
Ohio River Branch	....	600	....	600
Chesapeake & Potomac Telephone Co.	....	164,900	....	176,100
Columbia Gas Transmission Corporation	....	1,000	....	900
Columbia Gas of West Virginia	....	34,400	....	41,500
Cooperative Transit Company	....	3,300	....	....
General Portland, Inc.	....	....	....	3,000
Greenlease Company	....	11,300	....	....
Gulf Oil Corp.	....	....	....	8,500
Halliburton Company	....	1,400	....	1,800
Western Union Telegraph Company	....	300	....	200
Wheeling Electric Company	57,500	60,000	83,300	67,300
Total	$ 57,500	$ 458,300	$ 83,300	$ 483,000

RECAPITULATION	1976	1977
Class I—Districts	$ 554,100	$ 674,400
Class I—Municipalities	$ 604,500	$ 884,600
Class III—Districts	$ 31,732,300	$ 31,633,800
Class IV—Municipalities	$ 68,141,100	$ 6,364,900
Total	$ 39,705,000	$ 39,557,700

MASON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	$ 241,300	$ 22,658,500	$ 311,100	$ 25,046,500
Baltimore and Ohio Railroad Co.				
Ohio River Branch	....	1,837,100	....	1,858,300
Chesapeake & Potomac Telephone Co.	....	975,500	....	1,114,900
The Cabot Corporation	....	300	....	300
Columbia Gas Transmission Corporation	4,900	369,400	6,000	349,200
Columbia Gas of West Virginia, Inc.	5,500	28,400	6,900	34,300

	1976		1977	
	Class I	Class III	Class I	Class III
Consolidated Gas Supply Corporation	800	8,300	1,500	18,900
Greyhound Lines, Inc	....	7,100	....	6,500
Hercules, Incorporated	....	20,800	....	19,200
Home Petroleum Corp	....	....	....	2,600
Hookor Chemicals & Plastics Corporation	....	5,000	....	2,200
Indiana & Michigan Electric Co	....	....	....	38,500
J. M. Huber Corporation	....	10,000	....	8,500
Korf Transport Corp	....	....	....	400
Inland Steel Company	....	2,100	....	....
International Minerals & Chemical Corporation	....	11,300	....	4,000
Kaiser Aluminum & Chemical Corporation	....	300	....	....
Koppers Company, Inc	....	14,800	....	6,700
Leaseway System Corporation	....	4,100	....	4,900
Lincoln Industries, Inc	....	600	....	1,000
Liquid Carbonic Corporation	....	400	....	400
Luex, Inc	....	1,600	....	1,000
Mallard Transportation Company	....	1,100	....	600
Manufactures Leasing Corporation	....	3,500	....	700
Merchants Despatch Transportation Corporation	....	4,100	....	2,200
Merchants Investment Company	....	....	....	700
Michigan Chemical Corporation	....	1,400	....	1,000
Mobile Oil Corporation	....	2,700	....	1,000
Monsanto Company	....	19,800	....	16,200
Morrison-Knudsen Company, Inc	....	5,000	....	....
Murro Chemical Company, Inc	....	100	....	....
National Equipment Leasing Corporation	....	4,600	....	7,800
National Lead Baroid Division	....	700	....	900
National Steele Corp	....	....	....	100
National Sugar Refining Company	....	1,200	....	5,500
Newport News Shipbuilding & Dry Dock Co	....	....	....	700
North American Car Corporation	5,900	....	....	
Penn Central Co. (Formerly New York Central Railway Co.)	....	120,700	....	108,600
Pennzoil United, Inc	....	300	....	500
West Virginia Telephone Company	....	225,000	....	259,100
Western Union Telegraph Company	....	600	....	....
Total	$ 252,500	$ 26,352,300	$ 325,500	$ 28,923,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
HARTFORD MUNICIPALITY				
Appalachian Power Company	$ 18,300	$ 21,000	$ 23,600	$ 18,800
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	68,200	....	69,000
West Virginia Telephone Company	12,500	10,400	18,900	11,600
Total	$ 30,800	$ 99,600	$ 42,500	$ 99,400
HENDERSON MUNICIPALITY				
Appalachian Power Company	$ 18,300	$ 18,900	$ 23,600	$ 16,800
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	26,500	....	26,800
Chesapeake & Potomac Telephone Co.	....	20,200	....	25,600
Columbia Gas of West Virginia, Inc	....	6,000	....	7,300
Total	$ 18,300	$ 71,800	$ 23,600	$ 76,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
LEON MUNICIPALITY				
Appalachian Power Company	$ 600	$ 8,300	$ 800	$ 7,500
Chesapeake & Potomac Telephone Co.	....	37,700	....	38,700
National Equipment Leasing Corporation	....	8,500	....	6,800
Penn Central Co. (Formerly				
New York Central Railway Co.)	....	5,500	....	5,000
Lincoln Grain, Inc.	....	....	....	2,100
Total	$ 600	$ 60,000	$ 800	$ 60,100
MASON MUNICIPALITY				
Appalachian Power Company	$ 13,200	$ 33,100	$ 17,000	$ 29,900
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	36,400	....	36,800
Chesapeake & Potomac Telephone Co.	....	170,700	....	177,700
Interstate Utilities Company	800	18,200	800	18,800
Total	$ 14,000	$ 258,400	$ 17,800	$ 263,200
NEW HAVEN MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 2,800	$	$ 3,000
Appalachian Power Company	18,200	54,100	23,500	50,800
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	79,400	....	80,300
West Virginia Telephone Company	....	161,100	....	196,300
Total	$ 18,200	$ 297,400	$ 23,500	$ 330,400
POINT PLEASANT MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 3,700	$	$ 3,300
Appalachian Power Company	227,900	356,700	293,900	293,800
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	153,000	....	154,800
Chesapeake & Potomac Telephone Co.	34,600	896,800	65,000	981,500
Columbia Gas Transmission Corporation	300	20,200	400	19,000
Columbia Gas of West Virginia, Inc.	19,500	93,900	24,300	114,600
Greyhound Lines, Inc.	1,200	7,000	1,200	6,400
Hercules, Inc.	....	121,000	....	58,600
Thomas D. Hicks & John Hicks, Jr.	....	500	....	400
Home Petroleum Corporation	....	1,500	....	4,100
Hooker Chemicals & Plastics Corporation	....	6,700	....	2,100
J. M. Huber Corporation	....	11,900	....	18,400
Indiana & Michigan Electric Co.	....	....	....	63,300
Inland Steel Company	....	1,300	....	....
International Minerals & Chemical Corporation	....	11,500	....	9,100
Koppers Company, Inc.	....	14,600	....	18,600
Leaseway System Corporation	....	19,900	....	11,000
Lincoln Grain, Inc.	....	....	....	1,600
Lucx, Inc.	....	1,700	....	1,700
Mallard Transportation Co.	....	....	....	1,800
Manufactures Leasing Company	....	5,600	....	1,000
Merchants Leasing Corporation	....	8,800	....	5,200
Michigan Chemical Corporation	....	1,800	....	2,300
Mobil Oil Corporation	....	5,800	....	3,100
Monsanto Company	....	33,900	....	58,100
Morrison-Knudsen Company, Inc.	....	6,900	....	....
National Equipment Leasing Corporation	....	5,000	....	5,500
National Sugar Refining Company	....	1,100	....	9,600
North American Car Corporation	....	8,900	....	....

	1976		1977	
	Class I	Class IV	Class I	Class IV
Penn Central Co. (Formerly New York Central Railway Co.)	....	15,300	....	13,700
Western Union Telegraph Company	....	1,900	....	3,500
Total	$ 283,500	$ 1,817,400	$ 384,800	$ 1,872,100

RECAPITULATION	1976	1977
Class I—Districts	$ 252,500	$ 325,500
Class I—Municipalities	$ 365,400	$ 493,000
Class III—Districts	$ 26,352,300	$ 26,923,900
Class IV—Municipalities	$ 2,604,400	$ 2,701,700
Total	$ 29,574,600	$ 32,444,100

MERCER COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	$ 120,000	$ 10,962,000	$ 139,400	$ 10,679,400
Chesapeake & Potomac Telephone Co.	....	48,700	1,500	55,100
Columbia Gas Transmission Corporation	6,400	475,200	7,700	441,500
Columbia Gas of West Virginia, Inc.	19,700	102,700	24,[illegible]00	122,900
Consolidated Gas Supply Corporation	12,000	131,600	11,200	139,700
General Telephone Company of the Southeast	....	2,398,500	....	2,543,100
Giatto Water Works & Improvement Company	....	1,200	....	1,800
Greyhound Lines, Inc.	....	22,000	....	20,100
Indiana & Michigan Electric Co.	....	....	....	23,300
Norfolk & Western R. R. Co.				
Bluestone Branch	....	2,344,300	....	2,536,400
Main Line	....	5,278,300	....	5,743,000
Virginian Railroad Co.	....	4,099,300	....	4,184,000
North American Car Corporation	....	361,200	....	354,800
Piedmont Aviation	....	115,100	....	100,100
Town of Pocahontas Water Department	....	6,300	....	6,900
Tri City Traction Company	....	3,400	....	....
Virginia Stage Lines, Inc.	....	46,900	....	28,600
West Virginia Water Company	....	1,009,300	....	1,058,700
Western Union Telegraph Company	....	....	....	1,500
Total	$ 158,100	$ 27,426,000	$ 184,200	$ 28,040,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
ATHENS MUNICIPALITY				
Appalachian Power Company	$ 9,500	$ 62,300	$ 11,000	$ 65,200
Columbia Gas Transmission Corporation	....	700	....	700
Columbia Gas of West Virginia, Inc.	....	11,400	....	13,900
General Telephone Company of the Southeast	8,300	238,700	10,900	275,100
North American Car Corporation	....	3,400	....	3,500
Western Union Telegraph Company	....	700	....	700
Total	$ 17,800	$ 317,200	$ 21,900	$ 359,100

	1976		1977	
	Class I	Class IV	Class I	Class IV
BLUEFIELD MUNICIPALITY				
Airport Limousine Service of Bluefield	$	$ 3,000	$	$ 4,500
American Telephone & Telegraph Co.	....	5,000	....	3,400
Appalachian Power Company	239,300	6,891,800	277,900	7,241,500
Bluefield Gas Company	81,300	453,200	112,400	506,100
Chesapeake & Potomac Telephone Co.	800	....	....	....
General Telephone Company of the Southeast	117,300	7,838,400	153,800	8,138,800
Greyhound Lines, Inc.	7,400	59,800	7,700	54,700
Indiana & Michigan Electric Co.	....	....	.....	20,600
Norfolk & Western R. R. Co.				
Main Line	....	3,776,600	....	4,014,200
North American Car Corporation	....	119,100	....	104,100
Piedmont Aviation, Inc.	....	67,000	....	58,200
Railway Express Agency, Inc.	100	1,000	....	....
Tennessee Trailways, Inc.	....	400	....	300
Tri City Traction Company	....	2,500	....	....
Virginia Stage Lines, Inc.	....	3,000	......	1,800
West Virginia Water Company	28,500	611,100	36,400	636,200
Western Union Telegraph Company	300	49,500	300	43,300
Total	$ 475,000	$ 19,881,400	$ 588,500	$ 20,827,700
BRAMWELL MUNICIPALITY				
Appalachian Power Company	$ 15,800	$ 107,700	$ 18,300	$ 112,500
General Telephone Company of the Southeast	17,200	161,400	22,600	184,100
Norfolk & Western R. R. Co.				
Bluestone Branch	....	151,600	....	164,400
Main Line	....	35,000	....	37,900
Total	$ 33,000	$ 455,700	$ 40,900	$ 498,900
MATOAKA MUNICIPALITY				
Appalachian Power Company	$ 15,700	$ 55,100	$ 18,200	$ 59,100
General Telephone Company of the Southeast	8,100	250,300	10,600	274,800
Matoaka Water & Improvement Company	500	5,200	....	....
Norfolk & Western R. R. Co.				
Bluestone Branch	....	82,400	....	89,300
Norfolk & Western Railroad Co.-				
Virginia Railroad Company	....	87,200	....	110,300
Total	$ 24,300	$ 480,200	$ 28,800	$ 533,500
OAKVALE MUNICIPALITY				
Appalachian Power Company	$ 8,700	$ 27,300	$ 10,100	$ 28,400
General Telephone Company of the Southeast	....	71,200	....	72,200
Norfolk & Western R. R. Co.				
Main Line	....	383,400	....	415,500
Norfolk & Western Railroad Co.-				
Virginia Railroad Company	....	182,900	....	198,200
Total	$ 8,700	$ 664,800	$ 10,100	$ 714,300
PRINCETON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Appalachian Power Company	36,300	1,043,100	42,200	1,072,300
Columbia Gas Transmission Corporation	....	600	....	500
Columbia Gas of West Virginia, Inc.	22,500	102,500	27,900	125,100
General Telephone Company of the Southeast	64,100	1,940,700	84,100	2,064,200
Greyhound Lines, Inc.	....	7,700	....	7,100
Indiana & Michigan Electric Co.	....	....	....	21,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
Norfolk & Western Railroad Co.-				
Virginia Railroad Company	....	3,004,900	....	3,564,600
North American Car Corporation	....	123,400	....	107,800
Tri City Traction Company	....	400	....	....
Virginia Stage Lines, Inc.	....	1,400	....	900
West Virginia Water Company	20,900	286,900	28,700	295,900
Western Union Telegraph Company	....	5,100	....	5,200
Total	$ 143,800	$ 6,517,700	$ 180,900	$ 7,266,100

RECAPITULATION	1976	1977
Class I—Districts	$ 158,100	$ 184,200
Class I—Municipalities	$ 702,600	$ 871,100
Class III—Districts	$ 27,426,000	$ 28,040,900
Class IV—Municipalities	$ 28,317,000	$ 30,199,600
Total	$ 56,603,700	$ 59,295,800

MINERAL COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 831,000	$	$ 860,300
Baltimore and Ohio Railroad Co.				
Main Line	....	1,402,900	....	1,427,300
Patterson Creek & Potomac Branch	....	4,000	....	....
Beryl Water Company, Inc.	100	1,200	300	1,100
Carpenter Addition Water Co.	1,000	13,300	1,600	12,700
Chesapeake & Potomac Telephone Co.	....	894,000	....	940,600
Columbia Gas of West Virginia, Inc.	8,600	43,800	10,500	52,900
Columbia Gas Transmission Corporation	4,900	402,400	6,100	389,400
Greyhound Lines, Inc.	300	4,100	400	3,800
General Telephone Company of the Southeast	8,600	513,900	11,300	543,900
Monongahela Power Company	11,900	587,800	20,300	600,200
North American Car Corporation	....	52,200	....	70,600
North American Car (Canada) Limited	....	3,200	....	3,300
Novamont Corporation	....	....	....	6,100
O-T-D Corporation	....	7,500	....	7,200
O. & H. Transport, Inc.	....	500	....	....
Okee, Inc.	....	200	....	700
Ortner Freight Car Company	....	....	....	100
Pacific Fruit Express Company	....	19,600	....	11,100
Pargas, Inc.	....	11,400	....	....
Potomac Edison Co. of West Virginia	7,300	2,540,700	8,000	2,581,300
Western Maryland R. R. Co.:				
Elk Garden Hartmanville Branch	....	16,700	....	18,700
Main Line	....	1,136,500	....	1,278,300
Western Union Telegraph Company	....	2,000	....	2,000
Wiley Ford Water Company	2,700	20,400	1,100	21,200
Total	$ 45,400	$ 8,509,300	$ 59,600	$ 8,832,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
ELK GARDEN MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 2,900	$	$ 2,900
Columbia Gas of West Virginia, Inc.	....	3,200	....	3,900
Columbia Gas Transmission Corporation	....	3,400	....	700
Monongahela Power Company	5,700	64,800	9,700	66,000
Total	$ 5,700	$ 74,300	$ 9,700	$ 73,500
KEYSER MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Baltimore and Ohio Railroad Co.:				
Main Line	....	772,000	....	808,200
Chesapeake & Potomac Telephone Co.	35,300	889,400	64,400	998,500
Columbia Gas of West Virginia, Inc.	27,700	107,800	33,900	127,100
Columbia Gas Transmission Corporation	1,200	31,000	1,500	29,200
North American Car Corporation	....	106,700	....	106,300
Novamont Corporation	....	....	....	5,400
Potomac Edison Company of West Virginia	16,500	404,300	18,200	455,900
Western Union Telegraph Company	100	9,600	100	7,600
Total	$ 80,800	$ 2,321,600	$ 118,100	$ 2,539,400
PIEDMONT MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 114,400	$	$ 115,800
Chesapeake & Potomac Telephone Co.	....	342,700	....	362,600
Columbia Gas of West Virginia, Inc.	....	18,000	....	21,800
Columbia Gas Transmission Corporation	....	18,100	....	17,200
North American Car Corporation	....	66,700	....	69,800
Potomac Edison Co. of West Virginia	11,400	77,000	12,500	84,200
Western Union Telegraph Company	....	1,600	....	800
Total	$ 11,400	$ 638,500	$ 12,500	$ 672,200
RIDGELEY MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 4,900	$	$ 6,600
Chesapeake & Potomac Telephone Co.	....	16,600	....	15,000
Columbia Gas of West Virginia, Inc.	....	13,600	....	16,400
North American Car Corporation	....	....	....	30,600
North American Car (Canada) Limited	....	3,600	....	2,100
O-T-O Corporation	....	7,300	....	7,900
Pacific Fruit Express Company	....	33,300	....	20,000
Pargas, Inc.	....	13,700	....	....
Potomac Edison Co. of West Virginia	5,500	327,900	6,100	344,300
Western Maryland R. R. Co.				
Main Line	....	298,900	....	309,800
Western Union Telegraph Company	....	....	....	900
Total	$ 5,500	$ 717,800	$ 6,100	$ 753,600

RECAPITULATION	1976	1977
Class I—Districts	$ 45,400	$ 59,600
Class I—Municipalities	$ 103,400	$ 146,400
Class III—Districts	$ 8,509,300	$ 8,832,800
Class IV—Municipalities	$ 3,752,200	$ 4,038,600
Total	$ 12,410,300	$ 13,077,400

MINGO COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 94,900	$	$ 355,500
Appalachian Power Company	94,900	8,351,300	113,100	8,629,900
Big Creek Bridge Corporation	1,400	39,700	....	49,100
Black Diamond Power Company	1,300	8,000	1,800	9,300
Carnegie Natural Gas Company	....	248,100	....	241,200
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	395,400	....	437,500
Chesapeake & Potomac Telephone Co.	....	1,363,300	....	1,614,000
Columbia Gas Transmission Corporation	72,200	5,461,700	93,500	5,440,800
Columbia Gas of West Virginia, Inc.	21,200	108,500	26,000	129,200
Consolidated Gas Supply Corporation	13,500	146,900	17,700	220,900
Delbarton Water Co.	....	....	....	1,200
Guyandotte Water Company	....	18,300	....	....
Mingo Water Company	....	800	....	
Norfolk & Western R. R. Co.				
Gilbert Branch	....	780,500	....	845,900
Lenora Branch	....	1,765,000	....	1,914,500
Main Line	....	13,207,000	....	14,022,200
Norfolk & Western Railroad Co.-				
Virginia Railroad Company	....	353,300	....	380,100
P.P.G. Industries, Inc.	....	317,100	....	237,200
Pacific Fruit Express Co.	....	....	....	80,500
Pacific States Railcar Co.	....	....	....	200
Pargas, Inc.	....	15,400	....	24,000
Pennwalt Carriers Corporation	....	1,400	....	500
Petrolane, Inc.	....	....	....	700
Petro-Tex Chemical Corp.	....	....	....	11,200
Philadelphia Quartz Company	....	1,400	....	600
Phillips Petroleum Company	....	4,600	....	900
Virginia Stage Lines, Inc.	....	29,300	....	17,900
Western Union Telegraph Company	....	....	....	600
Total	$ 204,500	$ 32,711,900	$ 252,100	$ 34,665,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
DELBARTON MUNICIPALITY				
Appalachian Power Company	$ 19,000	$ 139,800	$ 22,600	$ 146,700
Chesapeake & Potomac Telephone Co.	....	226,500	....	242,600
Delbarton Water Co.	....	....	....	1,200
Mingo Water Company	....	800	....	....
Norfolk & Western R. R. Co.				
Lenora Branch	....	69,700	....	75,400
P.P.G. Industries, Inc.	....	32,700	....	24,500
Petro-Tex Chemical Corp.	....	....	....	9,700
Total	$ 19,000	$ 469,500	$ 22,600	$ 500,100
GILBERT MUNICIPALITY				
Appalachian Power Company	16,200	262,800	19,300	264,700
Chesapeake & Ohio Railroad Co.:				
Logan Branch	....	41,600	....	46,100
Chesapeake & Potomac Telephone Co.	....	187,700	....	231,600
Norfolk & Western R. R. Co.:				
Gilbert Branch	....	95,400	....	102,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
Main Line	....	11,600	....	7,800
Norfolk & Western Railroad Co.-				
Virginia Railroad Company	....	55,700	....	60,400
P.P.G. Industries, Inc.	....	37,700	....	28,200
Pacific Fruit Express Co.	$	$	$	$ 5,100
Petro-Tex Chemical Corp.	....	....	....	6,200
Total	$ 16,200	$ 672,500	$ 19,300	$ 752,500
KERMIT MUNICIPALITY				
Appalachian Power Company	$ 16,400	$ 68,900	$ 19,600	$ 72,100
Chesapeake & Potomac Telephone Co.	....	183,100	....	236,500
Columbia Gas Transmission Corporation	....	550,600	....	523,800
Columbia Gas of West Virginia, Inc.	....	10,900	....	12,300
Inter-State Bridge Company of Kermit	....	96,100	....	96,100
Norfolk & Western R. R. Co.:				
Main Line	....	287,800	....	339,000
P.P.G. Industries, Inc.	....	37,400	....	28,000
Pacific Fruit Express Co.	....	....	....	11,200
Total	$ 16,400	$ 1,214,800	$ 19,600	$ 1,319,000
MATEWAN MUNICIPALITY				
Appalachian Power Company	$ 16,400	$ 156,400	$ 19,500	$ 164,800
Chesapeake & Potomac Telephone Co.	....	271,900	....	289,600
Norfolk & Western R. R. Co.:				
Main Line	....	411,400	....	441,200
P.P.G. Industries, Inc.	....	37,700	....	28,200
Pacific Fruit Express Co.	....	....	....	11,300
Total	$ 16,400	$ 877,400	$ 19,500	$ 935,100
WILLIAMSON MUNICIPALITY				
American Telephone & Telegraph Co.	....	3,000	....	1,100
Appalachian Power Company	71,600	1,118,300	85,300	1,128,300
Chesapeake & Potomac Telephone Co.	55,900	1,202,400	110,000	1,346,800
Columbia Gas Transmission Corporation	8,500	17,900	11,000	17,200
Columbia Gas of West Virginia, Inc.	18,600	84,600	22,900	103,200
Norfolk & Western Railroad Co.:				
Main Line	....	3,102,900	....	3,276,200
P.P.G. Industries, Inc.	....	83,900	....	47,800
Pacific Fruit Express Co.	$	$	$	$ 17,400
Pargas, Inc.	....	15,600	....	24,400
Pennwalt Carriers Corporation	....	1,000	....	....
Philadelphia Quartz Co.	....	1,500	....	....
Phillips Petroleum Company	....	4,300	....	700
Virginia Stage Lines, Inc.	....	2,800	....	1,700
Western Union Telegraph Company	....	2,200	....	4,700
Total	$ 154,600	$ 5,820,400	$ 229,200	$ 5,969,500

RECAPITULATION	1976	1977
Class I—Districts	$ 204,500	$ 252,100
Class I—Municipalities	$ 222,600	$ 310,200
Class III—Districts	$ 32,711,900	$ 34,665,600
Class IV—Municipalities	$ 8,854,600	$ 9,478,200
Total	$ 41,993,600	$ 44,704,100

MONONGALIA COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Alleghany Airlines, Inc.	$	$	$	$ ....
American Telephone & Telegraph Co.	....	443,300	....	455,300
Baltimore and Ohio Railroad Co.:				
Cheat Haven & Bruceton Branch	....	68,400	....	69,200
Morgantown & Kingwood Branch	....	283,400	....	286,600
Fairmont, Morgantown & Pittsburgh Branch	....	1,047,100	....	1,064,800
Blacksville Oil & Gas Company	....	....	....	....
Carnegie Natural Gas Company	....	96,700	....	90,400
Chesapeake & Potomac Telephone Co.	....	2,277,500	....	2,563,500
Columbia Gas Transmission Corporation	6,600	496,500	8,200	467,200
Columbia Gas of West Virginia, Inc.	26,100	133,700	25,800	129,200
Consolidated Gas Supply Corporation	47,900	1,380,200	44,000	1,463,900
Daybrook Telephone Company	1,900	3,100	....	....
Equitable Gas Company	12,300	684,300	6,500	678,200
Eureka Pipe Line Company	....	17,000	....	18,400
Greyhound Lines, Inc.	....	16,800	....	15,400
Monungahela Power Company	207,000	16,568,700	353,900	17,146,300
Monongahela Railroad Company	....	2,780,700	....	2,731,400
P.P.G. Industries, Inc.	....	216,200	....	226,300
Pennzoil United, Inc.	4,200	362,900	2,700	519,500
Potomac Edison Co. of West Virginia	178,500	14,682,700	187,400	14,489,900
Preston County Light & Power Company	10,800	105,800	....	....
Preston Electric Co.	....	....	28,900	97,800
Preston Telephone Co.	....	....	3,300	170,200
Shortline Telephone Company	2,800	93,100	5,100	104,000
South Penn Telephone Co. of West Virginia	15,000	114,500	8,600	113,700
Star City Bus Lines	....	1,300	....	....
West Penn Power Company	....	2,563,100	....	2,585,900
West Side Telephone Company	7,100	303,200	15,100	511,100
Total	$ 520,200	$ 44,740,200	$ 689,500	$ 45,988,200

	1976		1977	
	Class I	Class IV	Class I	Class IV
BLACKSVILLE MUNICIPALITY				
Blacksville Oil & Gas Company	$	$ 5,000	$ 100	$ 4,900
Monongahela Power Company	9,900	2,700	16,900	2,700
Monongahela Railroad Company	....	50,600	....	49,700
Total	$ 9,900	$ 58,300	$ 17,000	$ 57,300
GRANVILLE MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 36,000	$	$ 39,200
Consolidated Gas Supply Corporation	....	6,400	....	6,800
Monongahela Power Company	17,800	100,500	30,400	101,500
Monongahela Railroad Company	....	83,800	....	82,300
Total	$ 17,800	$ 226,700	$ 30,400	$ 229,800
MORGANTOWN MUNICIPALITY				
Alleghany Airlines, Inc.	$	$ 17,000	$	$ 34,700
American Telephone & Telegraph Co.	....	52,900	....	54,200
Baltimore and Ohio Railroad Co.:				
Morgantown & Kingwood Branch	....	207,400	....	208,700
Fairmont, Morgantown, & Pittsburgh Branch	....	421,600	....	417,300
Chesapeake & Potomac Telephone Co.	120,100	4,669,100	220,000	4,983,900
Columbia Gas Transmission Corporation	....	300	....	200

	1976		1977	
	Class I	Class IV	Class I	Class IV
Consolidated Gas Supply Corporation	133,700	941,300	123,000	974,600
Eureka Pipe Line Company	2,700	1,200	3,700	1,300
Greyhound Lines, Inc.	2,100	9,300	2,200	8,500
Monongahela Power Company	213,400	1,292,600	384,800	1,229,600
P.P.G. Industries, Inc.	....	158,900	....	166,400
Star City Bus Lines	....	5,000	....	....
Western Union Telegraph Company	200	36,900	200	28,900
Total	$ 472,200	$ 7,813,500	$ 713,900	$ 8,108,300
OSAGE MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 4,000	$	$ 4,000
Consolidated Gas Supply Corporation	....	3,100	....	3,200
Monongahela Power Company	1,200	13,000	2,100	13,000
Total	$ 1,200	$ 20,100	$ 2,100	$ 20,200
STAR CITY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Fairmont, Morgantown, & Pittsburgh Branch	$	$ 45,500	$	$ 46,000
Chesapeake & Potomac Telephone Co.	....	93,300	....	101,100
Consolidated Gas Supply Corporation	10,400	19,700	9,600	21,100
Monongahela Power Company	9,700	71,900	18,600	71,800
Star City Bus Lines	....	2,700	....	....
Western Union Telegraph Company	....	....	....	600
Total	$ 20,100	$ 233,100	$ 28,200	$ 240,600
WESTOVER MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Chesapeake & Potomac Telephone Co.	....	214,100	....	228,800
Consolidated Gas Supply Corporation	28,900	61,200	26,600	64,900
Monongahela Power Company	36,200	283,900	61,900	283,200
Monongahela Railroad Company	....	167,800	....	162,600
P.P.G. Industries, Inc.	....	17,800	....	18,600
Total	$ 65,100	$ 745,800	$ 88,500	$ 759,200

RECAPITULATION	1976	1977
Class I—Districts	$ 520,200	$ 689,500
Class I—Municipalities	$ 586,300	$ 878,100
Class III—Districts	$ 44,740,200	$ 45,998,200
Class IV—Municipalities	$ 9,097,300	$ 9,415,400
Total	$ 54,944,000	$ 56,981,200

MONROE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	$ 28,900	$ 3,284,000	34,600	$ 3,399,600
Chesapeake & Ohio Railroad Co.:				
Main Line	....	463,300	....	513,600
Chesapeake & Potomac Telephone Co.	....	942,700	....	948,600
Consolidated Gas Supply Corporation	11,600	867,800	14,500	827,700
Columbia Gas of West Virginia, Inc.	4,700	23,700	5,900	28,700

	1976		1977	
	Class I	Class III	Class I	Class III
Craig Botetourt Electric Cooperative Company	1,400	30,800	2,800	35,800
Greenville Water Company	....	3,800	....	4,900
P.P.G. Industries, Inc.	....	11,600	....	12,100
Virginia Electric & Power Company	....	4,265,800	....	3,845,000
Total	$ 46,600	$ 9,893,300	$ 57,800	$ 9,616,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
ALDERSON MUNICIPALITY				
Chesapeake & Ohio Railroad Co.:				
Main Line	$	$ 245,000	$	$ 278,800
Chesapeake & Potomac Telephone Co.	....	17,400	....	19,000
P.P.G. Industries, Inc.	....	3,200	....	3,300
Virginia Electric & Power Company	11,400	292,000	17,400	234,600
Total	$ 11,400	$ 558,500	$ 17,400	$ 535,700

	1976		1977	
	Class I	Class IV	Class I	Class IV
PETERSTOWN MUNICIPALITY				
Appalachian Power Company	$ 49,600	$ 93,800	$ 59,300	$ 98,800
Chesapeake & Potomac Telephone Co.	....	131,800	....	173,100
Columbia Gas of West Virginia, Inc.	....	8,200	....	9,900
P.P.G. Industries, Inc.	....	5,700	....	6,000
Total	$ 49,600	$ 239,500	$ 59,300	$ 287,800
UNION MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$ 19,700	$ 103,900	$ 34,900	$ 114,200
Columbia Gas of West Virginia, Inc.	2,900	7,200	3,600	8,700
Virginia Electirc & Power Company	10,900	147,400	16,600	132,600
Western Union Telegraph Company	....	800	....	800
Total	$ 33,500	$ 259,300	$ 55,100	$ 256,300

RECAPITULATION	1976	1977
Class I—Districts	$ 46,600	$ 57,800
Class I—Municipalities	$ 94,500	$ 131,800
Class III—Districts	$ 9,893,300	$ 9,616,000
Class IV—Municipalities	$ 1,057,300	$ 1,079,800
Total	$ 11,091,700	$ 10,885,400

MORGAN COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Baltimore and Ohio Railroad Co.:				
Berkeley Springs Branch	$	$ 52,300	$	$ 52,700
Cherry Run & Potomac Valley Branch	....	57,600	....	58,300
Magnolia Cut-off Branch	....	826,600	....	836,300
Main Line	....	2,631,000	....	2,668,400

	1976		1977	
	Class I	Class III	Class I	Class III
Chesapeake & Potomac Telephone Co.	....	606,800	....	728,400
Consolidated Gas Supply Corporation	1,100	11,700	1,000	12,400
General Telephone Company of the Southeast	2,600	153,400	3,600	173,500
P.P.G. Industries, Inc.	....	14,100	....	27,300
Potomac Edison Company of West Virginia	5,700	2,176,600	6,200	2,202,200
Procor, Ltd.	....	3,800	....	14,600
Protex Industries, Inc.	....	100	....	100
Pullman Transport Leasing Company	....	141,500	....	125,000
Western Maryland R. R. Co.:				
Cherry Run Branch	....	26,200	....	30,400
Main Line	....	135,400	....	12,200
Total	$ 9,400	$ 6,837,100	$ 10,800	$ 6,941,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
BERKELEY SPRINGS (BATH) MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$ 14,300	$ 280,000	$ 28,200	$ 287,600
P.P.G. Industries, Inc.	....	15,000	....	....
Potomac Edison Company of West Virginia	21,700	244,600	23,400	249,900
Procor, Ltd.	....	3,400	....	....
Pullman Transport Leasing Company	....	43,600	....	64,900
Western Union Telegraph Company	....	1,100	....	1,200
Total	$ 36,000	$ 567,700	$ 51,600	$ 603,600
PAW PAW MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Magnolia Cut-Off Branch	$	$ 98,800	$	$ 99,900
Main Line	....	38,700	....	39,100
P.P G. Industries, Inc.	....	....	....	29,100
Potomac Edison Company of West Virginia	2,300	26,400	2,500	29,100
Procor U. S. Ltd.	....	....	....	13,000
Pullman Transport Leasing Company	....	42,900	....	2,800
Western Union Telegraph Company	400	64,000	300	52,100
Total	$ 2,700	$ 270,800	$ 2,800	$ 265,100

RECAPITULATION	1976	1977
Class I—Districts	$ 9,400	$ 10,800
Class I—Municipalities	$ 38,700	$ 54,400
Class III—Districts	$ 6,837,100	$ 6,941,800
Class IV—Municipalities	$ 838,500	$ 868,700
Total	$ 7,723,700	$ 7,875,700

McDOWELL COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 800	$	$ 900
Appalachian Power Company	140,400	15,077,600	165,100	15,281,500
The Cabot Corporation	100,000	872,100	114,000	926,800
Chesapeake & Potomac Telephone Co.	....	721,100	....	930,300

	1976		1977	
	Class I	Class III	Class I	Class III
Columbia Gas Transmission Corporation	8,000	595,400	9,700	557,600
Consolidated Gas Supply Corporation	167,400	1,827,000	169,600	2,114,400
Elkhorn Public Service Company	4,500	61,300	8,000	56,400
General Telephone Company of the Southeast	....	1,175,800	....	1,277,200
Kimball Light & Water Company	....	37,900	....	39,300
McDowell County Water Company	....	80,800	....	69,100
Norfolk & Western R. R. Co.:				
Clear Fork Branch	....	303,100	....	328,500
Dry Fork Branch	....	5,365,100	....	5,813,200
Main Line	....	10,234,900	....	11,205,000
North Fork Branch & Spur	....	400,600	....	434,300
Tug Fork Branch	....	2,998,200	....	3,249,500
Pocahontas Water Works, Inc.	....	2,700	400	1,900
Pullman Transport Leasing Company	....	115,200	....	237,400
Pyrofax Gas Corporation	....	9,200	....	6,100
Quaker State Oil Refining Corporation	....	4,600	....	4,600
RSTX, Inc.	....	500	....	600
Rail-U. S. Leasing, Inc.:				
Pool No. I	....	3,700	....	4,500
Pool No. II	....	700	....	600
Pool No. III	....	20,900	....	....
Ralston Purina Company	....	8,100	....	23,000
Relco Tank Line, Inc.	....	7,600	....	3,600
Republic Car Line, Inc.	....	12,100	....	9,800
Richmond Leasing Company	....	6,100	....	15,600
Robertson Terminals	....	....	....	2,600
San Angelo Tank Car Line	....	700	....	300
Sauvage Gas Company	....	2,100	....	300
Shell Oil Company	....	24,200	....	45,200
Shippers Car Line Division—A.C.F. Industries	....	123,800	....	....
United Light & Power Company	....	55,900	....	68,100
Virginia Stage Lines, Inc.	....	31,300	....	19,100
War Light & Power Company	....	46,200	....	53,200
War Water Works, Inc.	....	8,400	....	7,900
Total	$ 420,300	$ 40,235,700	$ 466,800	$ 42,788,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
ANAWALT MUNICIPALITY				
Appalachian Power Company	$ 12,500	$ 62,500	$ 14,700	$ 78,900
Chesapeake & Potomac Telephone Co.	....	100	....	200
Norfolk & Western R. R. Co.:				
Tug Fork Branch	....	112,300	....	121,600
Rail-U. S. Leasing, Inc.:				
Pool No. 1	....	4,200	....	5,000
Pool No. 2	....	600	....	....
Total	$ 12,500	$ 179,700	$ 14,700	$ 205,700
DAVY MUNICIPALITY				
Appalachian Power Company	$ 12,700	$ 136,100	$ 14,900	$ 142,900
General Telephone Company of the Southeast	....	117,700	....	145,200
Norfolk & Western R. R. Co.:				
Main Line	....	430,500	....	466,800
Pullman Transport Leasing Company	....	13,700	....	23,100
Pyrofax Gas Corporation	....	8,900	....	6,200

	1976		1977	
	Class I	Class IV	Class I	Class IV
Quaker State Oil Refining Corporation	....	3,200	....	3,400
Ralston Purina Company	....	8,400	....	10,200
Richmond Leasing Company	....	6,800	....	....
Total	$ 12,700	$ 725,300	$ 14,900	$ 797,800
IEAGER MUNICIPALITY				
Appalachian Power Company	$ 24,100	$ 169,300	$ 28,300	$ 244,900
Chesapeake & Potomac Telephone Co.	....	201,500	32,900	252,500
Ieager Water Works	1,200	20,500	1,000	20,600
Norfolk & Western R. R. Co.:				
Dry Fork Branch	....	314,000	....	345,900
Main Line	....	371,900	....	401,200
Pullman Transport Leasing Company	....	31,200	....	52,700
Rail—U. S. Leasing, Inc.—Pool No. 1	....	....	....	1,300
Richmond Leasing Company	....	....	....	3,000
United Light & Power Company	16,400	69,100	26,400	75,700
Virginia Stage Lines, Inc.	....	800	....	500
Total	$ 41,700	$ 1,178,300	$ 88,600	$ 1,398,300
KEYSTONE MUNICIPALITY				
Appalachian Power Company	$ 12,700	$ 104,500	$ 14,900	108,600
General Telephone Company of the Southeast	12,200	34,200	16,300	36,800
Norfolk & Western R. R. Co.:				
Main Line	....	266,900	....	289,100
Pullman Transport Leasing Company	....	41,900	....	30,000
Shell Oil Company	....	....	....	13,900
Shippers Car Line Division—				
A.C.F. Industries, Inc.	....	23,200	....	....
Virginia Stage Lines, Inc.	....	700	....	400
Total	$ 24,900	$ 471,400	$ 31,200	$ 478,800
KIMBALL MUNICIPALITY				
Appalachian Power Company	$ 6,900	$ 13,500	$ 8,100	$ 14,000
General Telephone Company of the Southeast	12,300	149,200	16,400	157,600
Kimball Light & Water Company	8,200	53,600	13,800	55,900
Norfolk & Western R. R. Co.:				
Main Line	....	110,200	....	119,000
Pullman Transport Leasing Company	....	61,600	....	52,700
Rail-U. S. Leasing, Inc.—Pool No. 2	....	....	....	1,800
Ralston Purina Company	....	....	....	5,000
Republic Car Lines	....	....	....	5,000
Virginia Stage Lines, Inc.	....	800	....	500
Total	$ 27,400	$ 388,900	$ 38,300	$ 411,500
NORTHFORK MUNICIPALITY				
Appalachian Power Company	$ 12,600	$ 165,800	$ 14,800	$ 170,200
General Telephone Company of the Southeast	6,100	202,500	8,100	247,500
Norfolk & Western R. R. Co.:				
Main Line	....	246,700	....	266,400
North Fork Branch & Spur	....	4,500	....	4,900
Pullman Transport Leasing Company	....	40,900	....	42,800
Virginia Stage Lines, Inc.	....	700	....	400
Western Union Telegraph Company	....	1,700	....	2,300
Total	$ 18,700	$ 662,800	$ 22,900	$ 734,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
WAR MUNICIPALITY				
Appalachian Power Company	$ 9,900	$ 31,800	$ 11,700	$ 33,000
Norfolk & Western R. R. Co.:				
Dry Fork Branch	....	275,000	....	298,000
Main Line	....	....	....	9,100
Shell Oil Company	....	34,900	....	36,500
Virginia Stage Lines, Inc.	....	1,000	....	600
War Light & Power Company	14,700	70,100	20,600	79,100
War Telephone Company	28,300	270,100	20,200	319,000
War Water Works, Inc.	....	23,700	1,800	22,500
Total	$ 52,900	$ 714,800	$ 54,300	$ 797,800
WELCH MUNICIPALITY				
Richmond Leasing Company	$	$	$	$ 22,100
Appalachian Power Company	151,000	1,688,800	177,500	1,666,500
Chesapeake & Potomac Telephone Co.	15,200	....	....	....
General Telephone Company of the Southeast	18,800	1,032,900	25,100	1,039,300
Norfolk & Western R. R. Co.:				
Main Line	....	431,700	....	466,800
Tug Fork Branch	....	223,100	....	241,800
Pullman Transport Leasing Company	....	....	....	75,400
Rail-U. S. Leasing, Inc.—Pool No. 3	....	20,700	....	....
Ralston Purina Company	....	....	....	15,900
Relco Tank Lines, Inc.	....	8,400	....	4,400
Republic Car Lines, Inc.	....	12,900	....	14,600
Sauvage Gas Company	....	2,600	....	....
Shell Oil Company	....	31,600	....	54,000
Shippers Car Line Division—				
A.C.F. Industries, Inc.	....	101,800	....	....
Virginia Stage Lines, Inc.	....	3,500	....	2,100
Western Union Telegraph Company	100	5,300	....	5,000
Total	$ 185,100	$ 3,563,300	$ 202,600	$ 3,607,900
GARY MUNICIPALITY				
Appalachian Power Company	$ 29,900	$ 316,700	$ 35,200	$ 330,700
General Telephone Company of the Southeast	....	251,100	....	263,200
Norfolk & Western R. R. Co.:				
Tug Fork Branch	....	263,200	....	285,400
Western Union Telegraph Company	....	....	....	....
Total	$ 29,900	$ 831,000	$ 35,200	$ 880,000

RECAPITULATION	1976	1977
Class I—Districts	$ 420,300	$ 466,800
Class I—Municipalities	$ 405,800	$ 502,700
Class III—Districts	$ 40,235,700	$ 42,788,000
Class IV—Municipalities	$ 8,715,500	$ 9,312,300
Total	$ 49,777,300	$ 53,069,800

NICHOLAS COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 246,400	$	$ 239,100

	1976		1977	
	Class I	Class III	Class I	Class III
Appalachian Power Company	57,400	2,489,700	69,600	2,593,800
Baltimore and Ohio Railroad Co.:				
Beaver Creek Spur	....	9,300	....	9,300
Belmont Fuel Co. Spur	....	1,500	....	1,500
Cherry River Boom & Lumber Co.	....	1,500	....	1,500
Gauley River Spur	....	150,800	....	154,100
Muddlety Industrial Extension	....	14,800	....	14,900
McMillinn Creek Spur	....	15,600	....	15,800
Soxman Industrial Track	....	58,800	....	59,400
Strouds Creek & Muddlety Branch	....	412,500	....	417,200
West Virginia & Pittsburgh Branch	....	361,700	....	365,800
The Cabot Corporation	12,700	111,100	16,400	133,100
Chesapeake & Ohio Railroad Co.:				
Gauley Branch	....	278,300	....	307,800
Chesapeake & Potomac Telephone Co.	....	1,322,400	....	1,525,300
Clay Transportation Co.	....	1,200	....	1,300
Columbia Gas Transmission Corporation	1,500	109,100	800	46,800
Consolidated Gas Supply Corporation	....	455,900	....	478,400
Equitable Gas Company	1,000	53,100	500	51,300
Monongahela Power Company	41,100	4,514,600	73,800	4,979,800
Nicholas Fayette & Greenbrier R. R. Co.:				
Hominy Creek Branch	....	169,300	....	168,900
Main Line	....	277,800	....	277,100
Penn Central Co. (Formerly New York Central Railway Co.)	....	70,200	....	64,100
Pullman Transport Leasing Company	....	....	....	135,600
Shintech, Inc.	....	....	....	3,300
Shippers Car Line Division—A.C.F. Industries, Inc.	....	187,000	....	56,800
West Virginia Telephone Company	2,100	66,500	3,000	74,300
Western Union Telegraph Company	....	600	....	600
Total	$ 115,800	$ 11,359,700	$ 164,100	$ 12,176,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
RICHWOOD MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
West Virginia & Pittsburgh Branch	$	$ 55,000	$	$ 55,600
Chesapeake & Potomac Telephone Co.	35,900	405,500	70,500	502,600
Consolidated Gas Supply Corporation	35,400	90,300	32,600	98,300
Monongahela Power Company	78,400	386,700	140,900	346,000
Pullman Transport Leasing Company	....	....	....	17,200
Shippers Car Line Division—A.C.F. Industries, Inc.	....	23,100	....	7,000
Western Union Telegraph Company	....	2,100	....	1,600
Total	$ 149,700	$ 962,700	$ 244,000	$ 1,028,300
SUMMERSVILLE MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 452,300	$	$ 508,700
Consolidated Gas Supply Corporation	18,600	43,500	17,200	43,700
Monongahela Power Company	21,100	303,600	37,900	289,000
Pullman Transport Leasing Company	....	....	....	119,100
Shintech, Inc.	....	....	....	4,400
Shippers Car Line Division—A.C.F. Industries, Inc.	....	166,100	....	50,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
Western Union Telegraph Company	....	2,100	....	700
Total	$ 39,700	$ 967,600	$ 55,100	$ 1,016,000

RECAPITULATION	1976	1977
Class I—Districts	$ 115,800	$ 164,100
Class I—Municipalities	$ 189,400	$ 299,100
Class III—Districts	$ 11,359,700	$ 12,176,900
Class IV—Municipalities	$ 1,930,300	$ 2,044,300
Total	$ 13,595,200	$ 14,684,400

OHIO COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 649,500	$	646,800
Baltimore and Ohio Railroad Co.:				
Main Line	....	....	....	....
Wheeling, Pittsburgh & Baltimore Branch	....	575,400	....	581,400
Chesapeake & Potomac Telephone Co.	....	1,432,300	....	1,540,900
Columbia Gas Transmission Corporation	9,000	680,100	13,200	689,800
Columbia Gas of West Virginia, Inc.	37,800	206,100	46,400	247,500
Cooperative Transit Company	....	13,400	....	....
Greyhound Lines, Inc.	....	2,700	....	2,500
Penn Central Co. (Formerly Pendel Company)				
(Formerly Philadelphia, Baltimore & Washington R. R. Co.)				
Wheeling Branch	....	100,800	....	98,100
Railway Express Agency, Inc.	....	....	....	....
Shippers Car Line Division—				
A.C.F. Industries, Inc.	....	49,400	....	51,700
Western Union Telegraph Company	....	1,100	....	600
Wheeling Electric Company	152,900	1,111,400	212,800	1,191,500
Wheeling Rapid Transit, Inc.	....	800	....	1,000
Total	$ 199,500	$ 4,823,000	$ 272,400	$ 5,051,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
BETHLEHEM MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 181,000	$	193,600
Columbia Gas of West Virginia, Inc.	....	53,300	....	64,900
Wheeling Electric Company	10,100	132,100	14,500	148,000
Total	$ 10,100	$ 386,400	$ 14,500	$ 406,500
CLEARVIEW MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 39,200	$	$ 41,900
Columbia Gas Transmission Corporation	....	4,000	....	3,800
Columbia Gas of West Virginia, Inc.	....	7,900	....	8,700
Wheeling Electric Company	2,000	19,700	2,900	22,100
Total	$ 2,000	$ 70,800	$ 2,900	$ 76,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
TRIADELPHIA MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 36,300	$	$ 38,000
Columbia Gas Transmission Corporation	....	9,600	....	9,500
Columbia Gas of West Virginia, Inc.	....	6,200	....	7,900
Greyhound Lines, Inc.	....	2,200	....	2,000
Wheeling Electric Company	3,000	47,900	4,300	53,600
Western Union Telegraph Company	....	....	....	400
Total	$ 3,000	$ 102,200	$ 4,300	$ 111,400
VALLEY GROVE MUNICIPALITY				
Columbia Gas of West Virginia, Inc.	$	$ 9,600	$	$ 11,700
Western Union Telegraph Company	....	3,700	....	2,800
Total	$	$ 13,300	$	$ 14,500
WHEELING MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,207,700	$	$ 1,241,900
Baltimore and Ohio Railroad Co.:				
Main Line	....	324,700	....	327,600
Wheeling, Pittsburgh & Baltimore Branch	....	310,300	....	312,600
Chesapeake & Potomac Telephone Co.	158,800	7,956,900	291,800	8,691,300
Columbia Gas Transmission Corporation	3,200	215,400	4,700	323,900
Columbia Gas of West Virginia, Inc.	169,300	778,000	209,000	937,000
Cooperative Transit Company	700	19,100	....	....
Greyhound Lines, Inc.	3,300	35,100	3,400	32,100
Penn Central Co.:				
(Formerly Pendel Co.)	....	65,900	....	58,000
(Formerly Philadelphia, Baltimore & Washington R. R. Co. (Wheeling Branch)	....	93,900	....	88,700
Railway Express Agency, Inc.	100	1,100	....	....
Shippers Car Line Division—				
A.C.F. Industries, Inc.	....	73,500	....	77,000
Western Union Telegraph Company	600	84,400	300	58,600
Wheeling Electric Co.	406,100	4,189,900	584,400	4,694,800
Wheeling Rapid Transit, Inc.	1,100	2,000	2,500	2,400
Total	$ 743,200	$ 15,357,900	$ 1,096,100	$ 16,845,900
WEST LIBERTY MUNICIPALITY				
Western Union Telegraph Company	$	$	$	$ 700
Wheeling Electric Company	....	....	7,200	78,300
Total	$	$	$ 7,200	$ 79,000

RECAPITULATION	1976	1977
Class I—Districts	$ 199,500	$ 272,400
Class I—Municipalities	$ 758,300	$ 1,125,000
Class III—Districts	$ 4,823,000	$ 5,051,800
Class IV—Municipalities	$ 15,910,600	$ 17,533,800
Total	$ 21,691,400	$ 23,983,000

PENDLETON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 385,400	$	$ 398,000
Chesapeake & Potomac Telephone Co.	....	692,600	....	775,100
Columbia Gas Transmission Corporation	55,500	4,152,500	68,200	3,901,800
Columbia Gas of West Virginia, Inc.	100	300	100	300
Consolidated Gas Supply Corporation	200	1,900	....	500
Monongahela Power Company	25,600	2,144,800	43,900	2,212,200
Pennzoil United, Inc.	100	11,000	100	15,700
Shenandoah Valley Electric Cooperative, Inc.	....	1,300	100	2,300
Virginia Electric & Power Company	....	952,900	....	1,056,800
Western Union Telegraph Company	....	4,500	....	4,300
Total	$ 81,500	$ 8,347,200	$ 112,400	$ 8,367,000
FRANKLIN MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 7,200	$	$ 7,500
Chesapeake & Potomac Telephone Co.	14,300	173,700	27,300	206,200
Monongahela Power Company	35,100	101,300	60,200	102,000
Total	$ 49,400	$ 282,200	$ 87,500	$ 315,700

RECAPITULATION	1976	1977
Class I—Districts	$ 81,500	$ 112,400
Class I—Municipalities	$ 49,400	$ 87,500
Class III—Districts	$ 8,347,200	$ 8,367,000
Class IV—Municipalities	$ 282,200	$ 315,700
Total	$ 8,760,300	$ 8,882,800

PLEASANTS COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Appalachian Power Company	26,300	1,133,600	30,400	1,133,600
Bailey Gas Company	....	52,300	2,200	29,400
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	664,600	....	672,300
The Cabot Corporation	400	3,900	500	3,900
Chesapeake & Potomac Telephone Co.	....	51,900	....	54,300
Columbia Gas Transmission Corporation	100	6,300	100	6,700
Consolidated Gas Supply Corporation	....	584,000	....	583,600
Eureka Pipe Line Company	....	43,800	....	47,900
Greyhound Lines, Inc.	....	7,000	....	6,400
Monongahela Power Company	135,600	9,660,700	230,700	9,878,900
Pennzoil United, Inc.	100	11,000	100	15,600
Potomac Edison Company of West Virginia	17,700	1,453,900	59,400	4,589,200
Shippers Car Line Division—				
A.C.F.Industries, Inc.	....	54,700	....	59,400
Sid Richardson Carbon & Gasoline Co.	....	2,000	....	....
West Virginia Telephone Company	....	344,400	....	401,700
Western Union Telegraph Company	....	600	....	800
Norman E. Wetz	....	1,100	......	1,600
Total	$ 180,200	$ 14,076,800	$ 323,400	$ 17,486,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
BELMONT MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	$	$ 56,300	$	56,900
Chesapeake & Potomac Telephone Co.	....	2,300	....	2,300
Consolidated Gas Supply Corporation	12,600	8,700	11,100	9,500
Eureka Pipe Line Company	2,800	300	3,900	300
Monongahela Power Company	8,100	10,100	13,800	9,700
Shippers Car Line Division—				
A.C.F. Industries, Inc.	....	21,500	....	22,500
West Virginia Telephone Company	1,200	169,500	1,800	180,200
Total	$ 24,700	$ 268,700	$ 30,600	$ 281,400
ST. MARY'S MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 2,000	$	$ 2,200
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	49,900	....	50,500
Chesapeake & Potomac Telephone Co.	900	2,800	1,700	2,800
Consolidated Gas Supply Corporation	46,200	49,600	40,700	53,000
Eureka Pipe Line Company	3,900	600	5,400	700
Greyhound Lines, Inc.	900	4,100	1,000	3,800
Monongahela Power Company	120,700	118,600	205,400	111,600
Shippers Car Line Division—				
A.C.F. Industries, Inc.	....	20,500	....	23,400
Sid Richardson Carbon & Gasoline Co.	....	1,900	....	....
West Virginia Telephone Company	30,400	489,500	44,500	559,400
Western Union Telegraph Company	500	78,800	300	63,700
Total	$ 203,500	$ 818,300	$ 299,000	$ 871,100

RECAPITULATION	1976	1977
Class I—Districts	$ 180,200	$ 323,400
Class I—Municipalities	$ 228,200	$ 329,600
Class III—Districts	$ 14,076,800	$ 17,486,400
Class IV—Municipalities	$ 1,087,000	$ 1,152,500
Total	$ 15,572,200	$ 19,291,900

POCAHONTAS COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Chesapeake & Ohio Railroad Co.:				
Greenbrier Branch	$	$ 1,773,500	$	1,962,600
Columbia Gas Transmission Corporation	10,600	796,300	13,700	786,600
Consolidated Gas Supply Corporation	300	2,900	200	2,700
Monongahela Power Company	43,600	2,432,700	76,800	2,595,000
Pennzoil United, Inc.	....	....	....	100
Shippers Car Line—Division A.C.F. Industries, Inc.	....	....	....	89,100
Sid Richardson Carbon & Gasoline Co.	....	10,300	....	11,800
Stauffer Chemical Company	....	3,600	....	3,700
Sulphur Sales, Inc.	....	500	....	....
Sun Oil Company of Pennsylvania	....	65,500	....	122,000
T & C Terminals, Inc.	....	600	....	....
Tamak Transportation Corporation	....	400	....	1,000
Tank Car Corporation of America	....	800	....	400

	1976		1977	
	Class I	Class III	Class I	Class III
Telephone Utilities of West Virginia, Inc.	28,000	868,800	39,800	969,600
Tennessee Eastman Co., Division of Eastman Kodak Co.	....	9,400	....	6,600
Texasgulf, Inc.	....	118,900	....	169,200
Tenee Railway Car Company, Inc.	....	600	....	500
Trailer Train Company	....	175,600	....	....
Virginia Elctric & Power Company	....	1,654,400	....	1,479,500
Western Maryland R. R. Co.				
Elk River Branch	....	318,000	....	367,000
Main Line	....	238,500	....	276,500
Total	$ 82,500	$ 8,471,300	$ 130,500	$ 8,843,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
CASS MUNICIPALITY				
Chesapeake & Ohio Railroad Co.:				
Greenbrier Branch	$	$ 18,600	$	$ 20,600
Monongahela Power Company	4,000	25,200	7,000	25,600
Total	$ 4,000	$ 43,800	$ 7,000	$ 46,200
DURBIN MUNICIPALITY				
Chesapeake & Ohio Railroad Co.:				
Greenbrier Branch	$	$ 47,000	$	$ 51,700
Monongahela Power Company	9,000	41,000	15,800	40,500
Western Maryland R. R. Co. (Main Line)	....	19,300	....	22,600
Total	$ 9,000	$ 107,300	$ 15,800	$ 114,800
HILLSBORO MUNICIPALITY				
Shippers Car Line—Div. A.C.F. Ind.	....	....	....	500
Sid Richardson Carbon & Gasoline Company	$	$ 8,600	$	$ 8,100
Stauffer Chemical Company	....	2,300	....	2,400
Tank Car Corp. of America	....	500	....	....
Tennessee Eastman Co., Div. of Eastman Kodak Co.	....	4,800	....	3,400
Texasgulf, Inc.	....	6,800	....	9,700
Virginia Electric & Power Co.	9,800	110,000	14,500	98,100
Total	$ 9,800	$ 133,000	$ 14,500	$ 122,200
MARLINTON MUNICIPALITY				
Chesapeake & Ohio Railroad Co.:				
Greenbrier Branch	$	$ 68,900	$	$ 75,900
Monongahela Power Company	18,900	297,100	33,300	292,500
Shippers Car Line—A.C.F. Industries, Inc.	....	....	....	35,600
Sid Richardson Carbon & Gasoline Company	....	2,100	....	2,200
Sun Oil Company of Pennsylvania	....	51,400	....	95,800
Tennessee Eastman Co., Division of Eastman Kodak Co.	....	6,200	....	4,400
Texas Gulf, Inc.	....	40,300	....	57,400
Trailer Train Company	....	86,700	....	....
Total	$ 18,900	$ 552,700	$ 33,300	$ 563,800

RECAPITULATION	1976	1977
Class I—Districts	$ 82,500	$ 130,500
Class I—Municipalities	$ 41,700	$ 70,600
Class III—Districts	$ 8,471,300	$ 8,843,900
Class IV—Municipalities	$ 836,800	$ 847,000
Total	$ 9,432,300	$ 9,892,000

PRESTON COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 1,923,900	$	$ 1,987,500
Baltimore and Ohio Railroad Co.:				
Main Line	....	1,929,700	....	1,928,800
Morgantown & Kingwood Branch	....	879,500	....	889,800
Carnegie Natural Gas Company	....	100	....	100
Chesapeake & Potomac Telephone Co.	....	800,700	....	857,500
Columbia Gas Transmission Corporation	135,800	10,138,500	181,800	10,398,900
Columbia Gas of West Virginia, Inc.	9,600	53,000	11,300	57,300
Consolidated Gas Supply Corporation	35,600	388,700	37,500	468,100
Greyhound Lines, Inc.	600	7,400	600	6,800
Monongahela Power Company	91,000	10,118,800	163,400	10,938,400
Potomac Edison Company of West Virginia	55,300	4,552,500	65,100	5,035,800
Preston County Cola Company	18,400	43,100	....	....
Preston County Light & Power Co.	16,700	254,600	....	....
Preston Electric Company	....	....	61,500	207,800
Preston Telephone Company	....	....	3,100	258,400
Shippers Car Line Div. (A.C.F. Industries, Inc.)	....	....	....	189,600
Trailer Train Company	....	371,300	....	199,100
West Virginia Northern Railroad Company	....	154,600	....	249,400
West Virginia Telephone Company	12,600	257,000	19,500	330,500
Total	$ 375,600	$ 31,873,400	$ 543,800	$ 34,003,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
ALBRIGHT MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 9,400	$	$ 11,000
Columbia Gas of West Virginia, Inc.	....	6,700	....	8,000
Monongahela Power Company	8,200	9,200	14,700	10,700
Total	$ 8,200	$ 25,300	$ 14,700	$ 29,700
BRANDONVILLE MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 800	$	$ 2,200
Monongahela Power Company	200	3,100	300	500
Total	$ 200	$ 3,900	$ 300	$ 2,700
BRUCETON MILLS MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$	$	$ 100
Monongahela Power Company	4,100	3,200	7,400	2,900
West Virginia Telephone Company	3,400	250,500	5,200	277,700
Total	$ 7,500	$ 253,800	$ 12,600	$ 280,700
KINGWOOD MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 53,800	$	55,200
Baltimore and Ohio Railroad Co.:				
Morgantown & Kingwood Branch	....	30,700	....	31,000
Chesapeake & Potomac Telephone Co.	30,800	519,200	56,900	566,600
Columbia Gas Transmission Corporation	....	300	....	300
Columbia Gas of West Virginia, Inc.	20,600	49,300	24,200	57,100
Monongahela Power Company	59,300	89,100	106,500	85,300
Shippers Car Line Division (A.C.F. Industries, Inc.)	....	....	....	62,300
Trailer Train Company	....	122,200	....	65,600
West Virginia Northern R. R. Co.	2,700	2,100	1,200	3,400
Western Union Telegraph Company	500	73,000	300	59,000
Total	$ 113,900	$ 939,700	$ 189,100	$ 965,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
MASONTOWN MUNICIPALITY				
Preston County Light & Power Co	$ 16,700	$ 71,100	$	$ ....
Preston Telephone Company	....	....	3,200	72,200
Total	$ 16,700	$ 71,100	$ 3,200	$ 72,200
NEWBURG MUNICIPALITY				
Baltimore and Ohio Railroad Co.				
Main Line	$	$ 109,300	$	$ 110,600
Chesapeake & Potomac Telephone Co.	....	120,500	....	138,200
Monongahela Power Company	16,200	8,200	29,100	7,500
Total	$ 16,200	$ 238,000	$ 29,100	$ 256,300
REEDSVILLE MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Morgantown & Kingwood Branch	$	$ 45,800	$	$ 46,400
Monongahela Power Company	4,100	1,100	7,400	1,100
Total	$ 4,100	$ 46,900	$ 7,400	$ 47,500
ROWLESBURG MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 105,200	$	$ 106,200
Baltimore and Ohio Railroad Co.:				
(Main Line)	....	402,400	....	407,100
Morgantown & Kingwood Branch	....	92,500	....	93,500
Chesapeake & Potomac Telephone Co.	....	99,100	....	113,800
Columbia Gas Transmission Corporation	....	8,800	....	8,300
Columbia Gas of West Virginia, Inc.	....	12,800	....	15,400
Monongahela Power Company	4,100	10,700	7,400	9,700
Total	$ 4,100	$ 731,500	$ 7,400	$ 754,000
TERRA ALTA MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 223,400	$	$ 225,900
Chesapeake & Potomac Telephone Co.	....	227,200	....	243,100
Columbia Gas Transmission Corporation	....	1,700	....	1,600
Columbia Gas of West Virginia, Inc.	....	25,200	....	30,200
Monongahela Power Company	86,900	48,200	156,100	44,300
Western Union Telegraph Company	....	1,000	....	900
Total	$ 86,900	$ 526,700	$ 156,100	$ 546,000
TUNNELTON COUNTY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 124,500	$	$ 125,900
Chesapeake & Potomac Telephone Co.	....	94,100	....	114,600
Columbia Gas of West Virginia, Inc.	....	7,900	....	9,600
Monongahela Power Company	4,100	9,100	7,400	8,200
West Virginia Northern R. R. Company	2,700	2,800	1,100	4,500
Total	$ 6,800	$ 238,400	$ 8,500	$ 262,800

RECAPITULATION	1976	1977
Class I—Districts	$ 375,600	$ 543,800
Class I—Municipalities	$ 264,800	$ 428,400
Class III—Districts	$ 31,873,400	$ 34,003,800
Class IV—Municipalities	$ 3,075,300	$ 3,237,700
Total	$ 35,588,900	$ 38,213,700

PUTNAM COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 55,200	$	$ 54,800
Appalachian Power Company	682,800	62,979,200	788,900	62,947,100
Armstrong Telephone Company	600	10,200	900	12,400
The Cabot Corporation	65,300	568,200	74,200	603,000
Chesapeake & Ohio Railroad Co.:				
Main Line	....	2,276,000	....	2,520,200
Chesapeake & Potomac Telephone Co.	....	2,144,000	....	2,424,200
Columbia Gas Transmission Corporation	49,400	3,688,800	63,400	3,628,300
Columbia Gas of West Virginia, Inc.	35,200	180,100	45,500	217,500
Coralynn Company, Inc.	1,100	38,600	900	37,000
Greyhound Lines, Inc.	....	13,900	....	12,700
Kanawha Valley Power Company	4,100	347,400	....	311,500
Penn Central Co. (Formerly				
New York Central Railway Co.)	....	215,500	....	197,400
Pennzoil United, Inc.	400	35,100	300	50,100
Putnam Utilities Corporation	....	50,900	....	75,700
Soltex Polymer Corp.	....	....	....	9,000
St. Joe Mineral Corp.	....	....	....	100
Tenneco, Inc.	....	1,396,700	....	1,332,600
Trailer Train Company	....	160,300	....	157,500
Union Oil & Gas Co., Inc.	....	48,900	....	74,300
West Virginia Water Co.	....	335,700	....	351,400
Western Union Telegraph Company	....	700	....	2,300
William S. Simon (U. S. Tank Car Corp.)	....	....	....	1,200
Total	$ 838,900	$ 74,544,400	$ 974,100	$ 75,020,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
BANCROFT MUNICIPALITY				
Appalachian Power Company	$ 66,500	$ 7,100	$ 76,800	$ 7,500
Chesapeake & Potomac Telephone Co.	....	44,100	....	38,700
Columbia Gas of West Virginia, Inc.	....	6,500	....	7,800
Greyhound Lines, Inc.	2,000	4,200	2,100	3,900
Penn Central Co. (Formerly				
New York Central Railway Co.)	....	5,900	....	5,400
Total	$ 68,500	$ 67,800	$ 78,900	$ 63,300
BUFFALO MUNICIPALITY				
Appalachian Power Company	$ 66,500	$ 11,600	$ 76,800	$ 12,500
Chesapeake & Potomac Telephone Co.	....	227,100	....	256,900
Total	$ 66,500	$ 238,700	$ 76,800	$ 269,400
ELEANOR MUNICIPALITY				
Appalachian Power Company	$	$ 16,600	$	$ 17,900
Chesapeake & Potomac Telephone Co.	....	61,800	....	68,300
Coralynn Company, Inc.	1,300	18,500	1,000	18,700
Union Oil and Gas Co., Inc.	....	12,300	....	18,700
Total	$ 1,300	$ 109,200	$ 1,000	$ 123,600
HURRICANE MUNICIPALITY				
Appalachian Power Company	$ 284,700	$ 48,300	$ 329,000	$ 48,900
Chesapeake & Ohio Railroad Co.:				
Main Line	....	145,000	....	168,400
Chesapeake & Potomac Telephone Co.	27,500	492,100	51,600	528,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
Columbia Gas Transmission Corporation	300	24,200	400	22,600
Columbia Gas of West Virginia, Inc.	8,700	36,200	11,300	42,800
Greyhound Lines, Inc.	....	5,900	....	5,400
Western Union Telegraph Company	....	400	....	1,500
Total	$ 321,200	$ 752,100	$ 392,300	$ 819,000
NITRO MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 2,000	$	$ 2,200
Appalachian Power Company	244,800	15,500	282,900	16,700
Chesapeake & Potomac Telephone Co.	....	103,200	....	107,700
Columbia Gas Transmission Corporation	....	100	....	100
Columbia Gas of West Virginia, Inc.	5,800	20,900	7,500	40,000
Soltex Polymer Corp.	....	....	....	8,900
Trailer Train Company	....	50,100	....	45,600
West Virginia Water Co.	12,700	73,400	16,400	75,200
Total	$ 263,300	$ 265,200	$ 306,800	$ 294,000
POCA MUNICIPALITY				
Appalachian Power Company	$ 65,600	$ 18,700	$ 75,800	$ 19,300
Chesapeake & Potomac Telephone Co.	....	14,800	....	15,500
Columbia Gas of West Virginia, Inc.	....	11,300	....	13,700
West Virginia Water Company	....	82,600	....	89,400
Total	$ 65,600	$ 127,400	$ 75,800	$ 137,900
WINFIELD MUNICIPALITY				
Appalachian Power Company	$ 54,900	$ 8,100	$ 63,400	$ 8,600
Chesapeake & Potomac Telephone Co.	27,200	238,800	51,000	252,000
Union Oil & Gas Co., Inc.	14,500	38,500	30,000	55,600
Western Union Telegraph Company	....	3,200	....	2,700
Total	$ 96,600	$ 284,600	$ 144,400	$ 318,900

RECAPITULATION	1976	1977
Class I—Districts	$ 838,900	$ 974,100
Class I—Municipalities	$ 883,000	$ 1,076,000
Class III—Districts	$ 74,544,400	$ 75,020,300
Class IV—Municipalities	$ 1,845,000	$ 2,028,500
Total	$ 78,111,300	$ 79,098,900

RALEIGH COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 363,800	$	$ 375,800
Appalachian Power Company	185,900	18,386,100	226,700	18,220,200
Beckley Water Company	....	2,152,100	....	3,077,200
Black Diamond Power Company	....	33,800	....	37,600
Cabell Heights Water Company	4,000	72,900	11,800	64,600
The Cabot Corporation	....	547,400	....	628,600
Chesapeake & Ohio Railroad Co.:				
Cabin Creek Branch	....	1,381,800	....	1,880,800

	1976		1977	
	Class I	Class III	Class I	Class III
Glen Jean Branch	....	136,200	....	150,800
Piney Creek Branch	....	....	....	....
Chesapeake & Potomac Telephone Co.	....	4,363,400	....	4,752,400
Columbia Gas Transmission Corporation	17,700	1,311,800	24,300	1,327,800
Columbia Gas of West Virginia, Inc.	59,000	314,800	72,800	381,500
Consolidated Gas Supply Corporation	42,200	480,500	39,000	486,600
Crab Orchard Water Company	1,300	16,900	2,300	19,600
Fann Water Company	....	....	....	2,000
Greyhound Lines, Inc.	....	25,800	....	23,600
Harper Heights Gas Company	11,300	30,800	25,400	25,900
Norfolk & Western R. R. Co.—				
Virginian Railway Company	....	5,926,100	....	6,453,300
Piedmont Aviation, Inc.	....	23,200	....	81,700
Standard Utilities Service Corp.	600	300	1,800	800
Stoco Water & Development Co., Inc.	2,900	52,900	4,100	65,900
Trailer Train Company	....	321,600	....	336,600
Virginia Electric & Power Company	500	37,200	700	30,200
Virginia Stage Lines, Inc.	....	23,100	....	14,100
Western Union Telegraph Company	....	3,600	....	2,200
West Virginia Water Company	....	1,300	....	1,300
Total	$ 325,400	$ 35,930,800	$ 408,900	$ 40,388,800

	1976		1977	
	Class I	Class IV	Class I	Class IV
BECKLEY MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 9,800	$	$ 10,200
Appalachian Power Comoany	250,900	4,715,400	306,000	4,026,000
Beckley Water Company	42,700	643,100	59,400	703,800
The Cabot Corporation	13,300	5,100	16,300	5,400
Chesapeake & Ohio Railroad Co.:				
Piney Creek Branch	....	108,700	....	122,300
Chesapeake & Potomac Telephone Co.	145,400	4,157,500	272,100	4,692,500
Columbia Gas Transmission Corporation	400	15,300	500	14,400
Columbia Gas of West Virginia, Inc.	73,400	320,800	90,600	382,800
Greyhound Lines, Inc.	3,300	14,300	3,400	13,100
Piedmont Aviation, Inc.	....	13,600	....	47,900
Trailer Train Company	....	139,400	....	145,900
Virginia Stage Lines, Inc.	....	900	....	500
Western Union Telegraph Company	100	10,700	100	9,700
Total	$ 529,500	$ 10,154,600	$ 748,400	$ 10,174,500
LESTER MUNICIPALITY				
Appalachian Power Company	$ 19,300	$ 74,700	$ 23,500	$ 78,200
The Cabot Corporation	50,600	4,200	62,200	4,500
Chesapeake & Potomac Telephone Co.	....	25,200	....	25,300
Columbia Gas Transmission Corporation	....	3,100	....	2,900
Columbia Gas of West Virginia, Inc.	....	9,100	....	11,000
Norfolk & Western R. R. Co.-				
Virginian Railway Company	....	128,400	....	139,800
Trailer Train Company	....	37,600	....	39,400
Total	$ 69,900	$ 282,300	$ 85,700	$ 300,100
MABSCOTT MUNICIPALITY				
Appalachian Power Company	$ 23,200	$ 140,500	$ 28,300	$ 148,500
Beckley Water Company	9,500	149,500	13,200	165,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
Chesapeake & Ohio Railroad Co.:				
Piney Creek Branch	....	86,900	....	83,800
Chesapeake & Potomac Telephone Co.	....	54,200	....	66,200
Columbia Gas Transmission Corporation	....	23,000	....	73,100
Columbia Gas of West Virginia, Inc.	....	17,100	....	20,900
Trailer Train Company	....	37,500	....	39,300
Western Union Telegraph Company	....	9,200	....	9,300
Total	$ 32,700	$ 497,900	$ 41,500	$ 606,500
RHODELL MUNICIPALITY				
Appalachian Power Company	$ 7,000	$ 11,800	$ 8,600	$ 11,900
Chesapeake & Potomac Telephone Co.	....	4,300	....	5,600
Norfolk & Western R. R. Co.-				
Virginian Railway Company	....	59,200	....	54,300
Trailer Train Company	....	37,600	....	39,400
Union Power Company	1,200	8,900	1,700	10,300
Total	$ 8,200	$ 121,800	$ 10,300	$ 121,500
SOPHIA MUNICIPALITY				
Appalachian Power Company	$ 9,200	$ 4,700	$ 11,200	$ 4,600
Black Diamond Power Company	15,300	60,700	22,900	84,600
Chesapeake & Potomac Telephone Co.	....	223,700	....	251,600
Columbia Gas of West Virginia, Inc.	....	17,300	....	21,100
Norfolk & Western R. R. Co.-				
Virginian Railway Company	....	62,100	....	67,200
Trailer Train Company	....	37,100	....	38,800
Total	$ 24,500	$ 405,600	$ 34,100	$ 467,900

RECAPITULATION	1976	1977
Class I—Districts	$ 325,400	$ 408,900
Class I—Municipalities	$ 664,800	$ 920,000
Class III—Districts	$ 35,930,800	$ 40,388,800
Class IV—Municipalities	$ 11,462,200	$ 11,670,500
Total	$ 48,383,200	$ 53,388,200

RANDOLPH COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 90,600	$	$ 93,400
Baltimore and Ohio Railroad Co.:				
Belington Branch (C & C)	....	2,100	....	2,100
Coal & Coke Branch	....	130,400	....	117,700
Coalton Branch (C & C)	....	88,800	....	61,500
Pickens Branch	....	90,800	....	91,800
Beech Mountain Railroad Company	9,300	104,800	13,000	169,300
Chesapeake & Potomac Telephone Co.	....	903,100	....	942,600
Columbia Gas Transmission Corporation	154,300	11,534,000	200,900	11,499,400
Columbia Gas of West Virginia, Inc.	15,400	85,600	18,400	102,000
Consolidated Gas Supply Corporation	5,700	62,500	5,200	64,500
Monongahela Power Company	58,400	5,192,200	102,700	5,542,000
Trailer Train Company	....	506,800	....	530,600

	1976		1977	
	Class I	Class III	Class I	Class III
Tygart Valley Telephone Company	....	178,800	....	221,400
Valley Water Company	....	500	2,800	16,000
West Virginia Telephone Company	2,100	86,200	2,600	84,900
Western Maryland R. R. Co.:				
Elk River Branch	....	522,200	....	602,600
Main Line	....	634,800	....	732,900
Huttonsville Branch	....	95,800	....	108,800
Weaver Branch	....	800	....	800
Western Union Telegraph Company	....	1,600	....	....
Total	$ 245,200	$ 20,292,400	$ 345,600	$ 20,964,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
BEVERLY MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 68,000	$	$ 73,500
Columbia Gas of West Virginia, Inc.	....	8,800	....	11,100
Monongahela Power Company	15,400	31,700	27,100	32,200
Trailer Train Company	....	43,200	....	45,200
Western Maryland R. R. Co. (Huttonsville Branch)	....	12,100	....	16,500
Total	$ 15,400	$ 163,800	$ 27,100	$ 178,500
ELKINS MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 25,900	$	$ 25,200
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	30,600	....	30,900
Chesapeake & Potomac Telephone Co.	43,200	1,647,200	77,000	1,750,900
Columbia Gas Transmission Corporation	400	30,000	500	28,000
Columbia Gas of West Virginia, Inc.	35,200	150,500	42,100	171,900
Monongahela Power Company	56,600	669,300	99,500	651,700
Trailer Train Company	....	101,000	....	105,700
Western Maryland R. R. Co.:				
Main Line	....	530,100	....	570,300
Huttonsville Branch	....	20,400	....	23,500
Western Union Telegraph Company	....	1,000	....	2,000
Total	$ 135,400	$ 3,206,000	$ 219,100	$ 3,360,100
HUTTONSVILLE MUNICIPALITY				
Columbia Gas of West Virginia, Inc.	$	$ 4,200	$	$ 5,100
Monongahela Power Company	7,500	6,100	13,200	6,300
Trailer Train Company	....	39,700	....	41,600
Tygart Valley Telephone Company	4,300	11,200	8,200	13,900
Total	$ 11,800	$ 61,200	$ 21,400	$ 66,900
MILL CREEK MUNICIPALITY				
Columbia Gas of West Virginia, Inc.	$	$ 8,600	$	$ 10,300
Monongahela Power Company	7,500	20,800	13,200	21,800
Trailer Train Company	....	44,900	....	47,000
Tygart Valley Telephone Company	5,800	96,300	11,100	119,300
Total	$ 13,300	$ 170,600	$ 24,300	$ 198,400
MONTROSE MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 5,500	$	$ 4,800
Columbia Gas Transmission Corporation	....	900	....	800
Columbia Gas of West Virginia, Inc.	....	1,800	....	2,100
Monongahela Power Company	7,500	2,000	13,200	2,200

	1976		1977	
	Class I	Class IV	Class I	Class IV
Trailer Train Company	....	14,900	....	15,600
Tygart Valley Telephone Company	....	....	....	....
Western Maryland R. R. Co. (Main Line)	....	25,500	....	29,800
Total	$ 7,500	$ 50,600	$ 13,200	$ 55,300
WOMELSDORFF MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Coalton Branch (C & C)	$	$ 16,300	$	$ 3,900
Monongahela Power Company	7,500	15,200	13,200	15,400
Trailer Train Company	....	20,400	....	21,400
Total	$ 7,500	$ 51,900	$ 13,200	$ 40,700
RECAPITULATION	1976		1977	
Class I—Districts	$ 245,200		$ 345,600	
Class I—Municipalities	$ 190,900		$ 318,300	
Class III—Districts	$ 20,292,400		$ 20,964,300	
Class IV—Municipalities	$ 3,704,100		$ 3,899,900	
Total	$ 24,432,600		$ 25,528,100	

RITCHIE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 1,120,700	$	$ 1,143,500
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	....	1,352,800	....	1,368,300
The Cabot Corporation	2,900	25,200	3,300	27,200
Carnegie Natural Gas Company	....	228,800	....	241,400
Chesapeake & Potomac Telephone Co.	....	266,300	....	293,600
Columbia Gas Transmission Corporation	1,600	117,900	2,000	116,700
Columbia Gas of West Virginia, Inc.	....	200	....	200
Consolidated Gas Supply Corporation	248,600	3,917,500	200,000	4,209,100
Consumers Gas Utility Company	23,400	71,100	34,800	124,300
Equitable Gas Company	9,500	527,700	4,800	505,700
Eureka Pipe Line Company	5,500	72,500	7,300	76,100
Greyhound Lines, Inc.	25,100	3,000	....	2,700
Monongahela Power Company	....	2,772,000	43,300	2,902,300
Pennzoil United, Inc.	2,300	195,400	1,700	329,100
Ritchie Telephone Company	9,800	277,300	16,700	308,100
Trailer Train Company	....	104,100	....	109,000
West Virginia Telephone Company	100	3,000	100	3,300
Total	$ 328,800	$ 11,055,500	$ 314,000	$ 11,760,600
	1976		1977	
	Class I	Class IV	Class I	Class IV
AUBURN MUNICIPALITY				
Consolidated Gas Supply Corporation	$ 54,800	$ 1,400	$ 51,800	$ 1,500
Monongahela Power Company	600	3,700	1,000	3,600

	1976		1977	
	Class I	Class III	Class I	Class III
Ritchie Telephone Company	100	2,300	200	2,300
Trailer Train Company	....	28,800	....	30,200
Total	$ 55,500	$ 38,200	$ 53,000	$ 37,600
CAIRO MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	$	$ 39,600	$	$ 40,100
Eureka Pipe Line Company	5,500	900	7,300	800
Monongahela Power Company	1,000	37,500	1,700	37,500
Ritchie Telephone Company	1,400	40,700	2,400	42,400
Total	$ 7,900	$ 118,700	$ 11,400	$ 120,800
ELLENBORO MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	$	$ 81,500	$	$ 82,400
Consolidated Gas Supply Corporation	....	....	34,800	17,900
Greyhound Lines, Inc.	....	1,500	....	1,400
Monongahela Power Company	20,900	105,800	36,100	108,000
Ritchie Telephone Company	1,100	39,800	1,900	44,500
Total	$ 22,000	$ 228,600	$ 72,800	$ 254,200
HARRISVILLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 7,200	$	$ 7,400
Consolidated Gas Supply Corporation	55,700	1,200	52,600	1,300
Consumers Gas Utility Company	10,100	30,600	14,900	53,300
Greyhound Lines, Inc.	500	1,400	500	1,300
Monongahela Power Company	20,900	226,800	36,100	217,100
Ritchie Telephone Company	6,200	222,000	10,600	252,600
Trailer Train Company	....	17,900	....	18,700
Western Union Telegraph Company	....	600	....	....
Total	$ 93,400	$ 507,700	$ 114,700	$ 551,700
PENNSBORO MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 8,600	$	$ 13,700
Baltimore and Ohio Railroad Co.:				
Parkersburg Branch	....	116,400	....	117,700
Chesapeake & Potomac Telephone Co.	7,600	191,300	14,100	210,000
Monongahela Power Company	20,600	157,200	35,800	156,900
Total	$ 28,200	$ 473,500	$ 49,700	$ 498,300
PULLMAN MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 1,800	$	4,700
Monongahela Power Company	400	9,600	700	9,600
Total	$ 400	$ 11,400	$ 700	$ 14,300

RECAPITULATION	1976	1977
Class I—Districts	$ 328,800	$ 314,000
Class I—Municipalities	$ 207,400	$ 302,300
Class III—Districts	$ 11,055,500	$ 11,760,600
Class IV—Municipalities	$ 1,376,100	$ 1,476,900
Total	$ 12,967,800	$ 13,853,800

ROANE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 164,700	$	$ 169,500
Appalachian Power Company	63,100	2,715,300	75,700	2,818,500
The Cabot Corporation	15,700	136,900	17,900	145,600
Chesapeake & Potomac Telephone Co.	....	996,900	....	1,100,400
Columbia Gas Transmission Corporation	101,200	7,569,500	122,600	7,019,800
Columbia Gas of West Virginia, Inc.	18,500	94,300	24,300	116,700
Consolidated Gas Supply Corporation	85,000	927,400	78,800	982,700
Eureka Pipe Line Company	....	38,800	....	39,100
Greyhound Lines, Inc.	....	12,800	....	11,700
Lora Oil and Gas Company	100	2,200	100	2,100
Pennzoil United, Inc.	29,300	2,522,100	19,200	3,735,900
Monongahela Power Company	30,500	1,640,500	55,500	2,004,200
Spencer Gas Company	....	24,800	....	....
West Virginia Telephone Company	4,700	149,700	6,400	157,400
Total	$ 348,100	$ 16,995,400	$ 400,500	$ 18,303,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
REEDY MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 3,700	$	$ 3,300
Columbia Gas Transmission Corporation	....	1,100	....	1,000
Columbia Gas of West Virginia, Inc.	....	7,200	....	10,200
Greyhound Lines, Inc.	....	2,000	....	1,800
Monongahela Power Company	1,700	41,700	3,100	30,900
Total	$ 1,700	$ 55,700	$ 3,100	$ 47,200
SPENCER MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$ 23,300	$ 414,500	$ 43,000	$ 442,800
Columbia Gas Transmission Corporation	100	1,200	100	1,100
Columbia Gas of West Virginia, Inc.	6,900	28,600	9,000	39,600
Eureka Pipe Line Company	7,000	8,200	8,800	7,600
Greyhound Lines, Inc.	1,700	6,300	1,800	5,800
Pennzoil United, Inc.	....	100	....	100
Monongahela Power Company	28,000	545,500	50,900	399,500
Spencer Gas Company	13,400	55,000	33,900	121,500
Western Union Telegraph Company	....	2,100	....	2,100
Total	$ 80,400	$ 1,061,500	$ 147,500	$ 1,020,100

RECAPITULATION	1976	1977
Class I—Districts	$ 348,100	$ 400,500
Class I—Municipalities	$ 82,100	$ 150,600
Class III—Districts	$ 16,995,900	$ 18,303,600
Class IV—Municipalities	$ 1,117,200	$ 1,067,300
Total	$ 18,543,300	$ 19,922,000

SUMMERS COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 2,000	$	$ ....
Appalachian Power Company	64,100	2,760,200	75,900	2,825,700
The Cabot Corporation	....	30,500	....	32,900
Chesapeake & Ohio Railroad Co.:				
Main Line	....	5,151,100	....	5,722,500
Chesapeake & Potomac Telephone Co.	....	896,700	....	939,100
Columbia Gas Transmission Corporation	14,400	1,073,500	18,700	1,073,200
Columbia Gas of West Virginia, Inc.	200	1,300	300	1,600
Nicholas, Fayette & Greenbrier R. R. Co. (Main Line)	....	234,000	....	233,700
Trailer Train Company	....	134,800	....	141,100
Virginia Electric & Power Company	....	6,499,600	....	5,856,500
West Virginia Water Company	....	2,100	....	2,200
Western Union Telegraph Company	....	....	....	....
Total	$ 78,700	$ 16,785,800	$ 94,900	$ 16,828,500

	1976		1977	
	Class I	Class IV	Class I	Class IV
HINTON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 3,900	$	$ 2,200
The Cabot Corporation	9,400	51,400	10,900	56,100
Chesapeake & Ohio Railroad Co.:				
Main Line	....	1,489,400	....	1,638,700
Chesapeake & Potomac Telephone Co.	24,600	597,000	43,300	618,000
Trailer Train Company	....	96,100	....	100,600
Virginia Electric & Power Company	53,900	2,359,900	80,800	1,979,000
West Virginia Water Company	6,200	238,100	8,100	252,300
Western Union Telegraph Company	....	600	....	500
Total	$ 94,100	$ 4,836,400	$ 143,100	$ 4,647,400

RECAPITULATION	1976	1977
Class I—Districts	$ 78,700	$ 94,900
Class I—Municipalities	$ 94,100	$ 143,100
Class III—Districts	$ 16,785,800	$ 16,828,500
Class IV—Municipalities	$ 4,836,400	$ 4,647,400
Total	$ 21,795,000	$ 21,713,900

TAYLOR COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 53,100	....	55,700
Baltimore and Ohio Railroad Co.:				
Astor Branch	....	32,200	....	32,600
Berkeley Run Line	....	275,300	....	278,400
Grafton & Belington Branch	....	2,300	....	2,400
Main Line	....	1,470,700	....	1,492,000
Parkersburg Branch	....	1,048,500	....	1,060,700
Chesapeake & Potomac Telephone Co.	....	719,200	....	820,900
Consolidated Gas Supply Corporation	94,300	1,029,500	77,400	965,500
Equitable Gas Company	....	1,343,800	....	1,453,500

	1976		1977	
	Class I	Class III	Class I	Class III
Harrison Rural Electrification Assoc., Inc.	....	....	100	1,100
Greyhound Lines, Inc.	400	5,200	400	4,800
Monongahela Power Company	3,800	3,935,900	66,700	4,084,500
Pennzoil United, Inc.	....	300	....	500
Trailer Train Company	....	138,500	....	145,000
West Virginia Telephone Company	....	58,900	....	67,000
Total	$ 132,700	$ 10,113,400	$ 144,600	$ 10,464,600

	1976		1977	
	Class I	Class IV	Class I	Class IV
FLEMINGTON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,200	$	$ 1,200
Baltimore and Ohio Railroad Co.:				
Astor Branch	....	4,200	....	4,200
Parkersburg Branch	....	138,700	....	140,200
Chesapeake & Potomac Telephone Co.	....	2,400	....	2,400
Equitable Gas Company	3,000	8,300	1,700	9,500
Monongahela Power Company	7,400	6,800	13,000	6,800
Trailer Train Company	....	62,800	....	65,700
West Virginia Telephone Company	3,600	55,000	5,000	56,600
Total	$ 14,000	$ 279,400	$ 19,700	$ 286,600
GRAFTON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 4,900	$	$ 5,500
Baltimore and Ohio Railroad Co.:				
Berkeley Run Line	....	800	....	800
Grafton & Belington Branch	....	37,000	....	37,300
Main Line	....	977,600	....	979,800
Parkersburg Branch	....	186,300	....	188,400
Chesapeake & Potomac Telephone Co.	23,000	674,300	43,900	756,200
Equitable Gas Company	25,600	231,100	14,800	273,700
Monongahela Power Company	68,700	282,100	120,700	362,500
Trailer Train Company	....	33,300	....	34,900
Western Union Telegraph Company	....	1,200	....	3,800
Total	$ 117,300	$ 2,428,600	$ 179,400	$ 2,642,900

RECAPITULATION	1976	1977
Class I—Districts	$ 132,700	$ 144,600
Class I—Municipalities	$ 131,300	$ 199,100
Class III—Districts	$ 10,113,400	$ 10,464,600
Class IV—Municipalities	$ 2,708,000	$ 2,929,500
Total	$ 13,085,400	$ 13,737,800

TUCKER COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Chesapeake & Potomac Telephone Co.	$	$ 4,000	$	$ 3,600
Columbia Gas Transmission Corporation	8,700	645,900	11,000	626,800
Columbia Gas of West Virginia, Inc.	8,100	40,900	9,200	41,500

	1976		1977	
	Class I	Class III	Class I	Class III
Consolidated Gas Supply Corporation	16,900	184,900	16,400	205,100
Equitable Gas Company	100	3,700	....	3,500
Monongahela Power Company	13,000	1,709,400	22,100	1,743,100
Potomac Edison Co. of West Virginia	4,900	408,700	5,300	411,800
Trailer Train Company	....	107,700	....	112,800
Western Maryland R. R. Co.:				
Davis Branch	....	8,000	....	8,000
Main Line	....	352,400	....	409,400
Sand Run Branch	....	42,200	....	49,000
Snyders Run Branch	....	29,300	....	34,100
West Virginia Telephone Company	....	354,600	....	377,300
Total	$ 51,700	$ 3,889,700	$ 64,000	$ 4,026,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
DAVIS MUNICIPALITY				
Columbia Gas of West Virginia, Inc.	$	$ 17,700	$	$ 21,300
Monongahela Power Company	9,400	97,000	16,000	97,500
Trailer Train Company	....	30,100	....	31,500
West Virginia Telephone Company	13,900	143,500	18,700	135,700
Total	$ 23,300	$ 288,300	$ 34,700	$ 286,000
HAMBLETON MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$ 100	$ 100	$ 100	$ 100
Columbia Gas of West Virginia, Inc.	....	6,300	....	7,500
Monongahela Power Company	9,200	11,100	15,600	11,200
Western Maryland R. R. Co. (Main Line)	....	10,000	....	11,600
West Virginia Telephone Company	400	500	500	9,900
Total	$ 9,700	$ 28,000	$ 16,200	$ 40,300
HENDRICKS MUNICIPALITY				
Columbia Gas of West Virginia, Inc.	$	$ 7,400	$	$ 8,900
Hendricks Water Company	....	200	....	200
Monongahela Power Company	9,500	11,800	16,200	11,800
Western Maryland R. R. Co. (Main Line)	....	20,900	....	24,100
West Virginia Telephone Company	....	....	....	1,200
Total	$ 9,500	$ 40,300	$ 16,200	$ 46,200
PARSONS MUNICIPALITY				
Columbia Gas Transmission Corporation	$ 200	$ 19,300	$ 300	$ 13,600
Columbia Gas of West Virginia, Inc.	15,500	34,000	17,700	40,300
Monongahela Power Company	9,600	193,200	16,300	198,500
Trailer Train Company	....	29,800	....	31,200
Western Maryland R. R. Co. (Main Line)	....	33,600	....	37,500
West Virginia Telephone Company	11,400	367,300	15,400	385,200
Western Union Telegraph Company	....	800	....	1,600
Total	$ 36,700	$ 678,000	$ 49,700	$ 707,900
THOMAS MUNICIPALITY				
Columbia Gas Transmission Corporation	$	3,000	$	$ 4,300
Columbia Gas of West Virginia, Inc.	....	14,600	....	15,300
Monongahela Power Company	5,400	55,100	9,200	59,300
Western Maryland R. R. Co.:				
Davis Branch	....	900	....	900
Main Line	....	51,800	....	59,400

	1976		1977	
	Class I	Class IV	Class I	Class IV
West Virginia Telephone Company	5,300	120,600	7,200	122,700
Total	$ 10,700	$ 246,000	$ 16,400	$ 261,900

RECAPITULATION	1976	1977
Class I—Districts	$ 51,700	$ 64,000
Class I—Municipalities	$ 89,900	$ 133,200
Class III—Districts	$ 3,889,700	$ 4,026,000
Class IV—Municipalities	$ 1,280,600	$ 1,342,300
Total	$ 5,311,900	$ 5,565,500

TYLER COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	$ 7,500	$ 754,700	$ 20,300	$ 756,400
B. M. W. Oil & Gas Corp., The	....	600	....	600
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	511,300	....	517,200
Carnegie Natural Gas Co.	....	43,400	....	42,200
Clinton S. Dillon & H. C. Dillon	....	2,100	....	2,000
Chesapeake & Potomac Telephone Co.	....	572,500	....	633,800
Columbia Gas Transmission Corporation	2,400	176,100	3,200	180,400
Columbia Gas of West Virginia, Inc.	4,900	23,200	6,100	30,300
Consolidated Gas Supply Corporation	47,800	1,658,600	44,000	1,753,400
Equitable Gas Company	4,400	244,400	20,300	2,128,800
Eureka Pipe Line Company	....	35,500	....	38,000
Greyhound Lines, Inc.	....	4,400	....	4,000
Monongahela Power Company	24,300	2,102,400	43,300	2,125,900
Pennzoil United, Inc.	2,800	243,400	1,800	356,200
Short Line Telephone Co.	5,400	181,900	10,000	200,900
Trailer Train Co.	....	56,200	....	58,800
West Virginia Telephone Company	....	1,200	100	1,400
Total	$ 109,500	$ 6,611,900	$ 149,100	$ 8,830,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
FRIENDLY MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	19,700	....	20,000
Chesapeake & Potomac Telephone Co.	....	12,400	....	13,200
Consolidated Gas Supply Corporation	15,800	1,700	14,500	1,700
Monongahela Power Company	400	9,200	700	9,100
Total	$ 16,200	$ 44,000	$ 15,200	$ 45,100
MIDDLEBOURNE MUNICIPALITY				
Chesapeake & Potomac Telephone Co.	$	$ 125,500	$	$ 148,400
Columbia Gas of West Virginia, Inc.	2,700	15,700	3,400	17,300
Monongahela Power Company	5,700	40,500	10,200	40,400
Total	$ 8,400	$ 181,700	$ 13,600	$ 206,100

	1976		1977	
	Class I	Class IV	Class I	Class IV
PADEN CITY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	$	$ 35,500	$	$ 35,900
Chesapeake & Potomac Telephone Co.	....	40,600	....	42,600
Consolidated Gas Supply Corporation	40,500	23,300	37,200	13,100
Greyhound Lines, Inc.	....	1,600	....	1,500
Monongahela Power Company	11,600	96,800	20,700	289,200
Trailer Train Co.	....	23,900	....	25,000
Total	$ 52,100	$ 221,700	$ 57,900	$ 407,300
SISTERSVILLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 2,900	$	$ 3,300
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	50,300	....	50,800
Chesapeake & Potomac Telephone Co.	16,100	226,100	30,000	243,000
Consolidated Gas Supply Corporation	53,600	37,700	49,300	39,800
Eureka Pipe Line Company	5,300	100	7,200	100
Greyhound Lines, Inc.	700	2,300	700	2,100
Monongahela Power Company	28,300	354,900	50,500	323,800
Western Union Telegraph Company	....	600	....	....
Total	$ 104,000	$ 674,900	$ 137,700	$ 662,900

RECAPITULATION	1976	1977
Class I—Districts	$ 109,500	$ 149,100
Class I—Municipalities	$ 180,700	$ 224,400
Class III—Districts	$ 6,611,900	$ 8,830,300
Class IV—Municipalities	$ 1,122,300	$ 1,321,400
Total	$ 8,024,400	$ 10,525,200

UPSHUR COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 200,400	$	$ 222,300
Baltimore and Ohio Railroad Co.:				
Coal & Coke Branch	....	205,400	....	207,700
Hampton Cut-Off Branch	....	31,900	....	32,300
Pickens Branch	....	434,100	....	439,000
Pt. Pleasant, Buckhannon & Tygart Valley Branch	....	111,500	....	112,700
Beech Mountain Railroad Co.	9,400	104,700	13,000	169,200
Chesapeake & Potomac Telephone Co.	....	1,025,900	....	1,188,200
Columbia Gas Transmission Corporation	100,000	7,502,700	117,300	6,738,700
Columbia Gas of West Virginia, Inc.	10,700	54,300	12,900	65,500
Consolidated Gas Supply Corporation	143,000	1,560,900	136,200	1,698,600
Equitable Gas Company	13,200	732,300	6,800	718,300
Harrsion Rural Electrification Assoc., Inc.	....	....	3,600	48,600
Monongahela Power Company	45,500	3,848,900	81,400	4,196,900
Potomac Edison Co. of West Virginia	200	16,600	200	16,100
Standard Gas Co.	100	1,100	100	800

	1976		1977	
	Class I	Class III	Class I	Class III
Trailer Train Co.	....	182,900	....	191,500
Western Union Telegraph Company	....	600	....	600
Total	$ 322,100	$ 16,014,200	$ 371,500	$ 16,047,000

	1976		1977	
	Class I	Class IV	Class I	Class IV
BUCKHANNON MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,800	$	$ 1,800
Baltimore and Ohio Railroad Co.:				
Pickens Branch	....	51,800	....	50,400
Pt. Pleasant, Buckhannon & Tygart Valley Branch	....	25,800	....	26,100
Chesapeake & Potomac Telephone Co.	35,700	1,143,800	67,400	1,238,900
Columbia Gas Transmission Corporation	2,200	135,000	2,600	122,900
Columbia Gas of West Virginia, Inc.	23,100	118,900	28,000	139,200
Monongahela Power Company	69,400	405,900	124,100	371,000
Trailer Train Co.	....	103,800	....	108,700
Western Union Telegraph Company	....	3,200	....	3,800
Total	$ 130,400	$ 1,990,000	$ 222,100	$ 2,062,800

RECAPITULATION	1976	1977
Class I—Districts	$ 322,100	$ 371,500
Class I—Municipalities	$ 130,400	$ 222,100
Class III—Districts	$ 16,014,200	$ 16,047,000
Class IV—Municipalities	$ 1,990,000	$ 2,062,800
Total	$ 18,456,700	$ 18,703,400

WAYNE COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	....	828,800	....	852,700
Appalachian Power Company	98,800	13,731,100	117,300	14,105,800
Chesapeake & Ohio Railroad Co.				
Main Line	....	303,400	....	336,500
Chesapeake & Potomac Telephone Co.	....	1,302,200	....	1,414,200
Citco Water & Sewage Co.	400	27,600	1,200	51,100
Columbia Gas Transmission Corporation	185,700	13,892,100	233,800	13,395,900
Columbia Gas of West Virginia, Inc.	37,800	203,700	46,600	247,900
Consumers Gas Utility Co.	23,800	72,100	24,000	85,800
Fifty-Two Gas Co.—C. C. Mills et al.	2,100	8,100	....	15,200
Greyhound Lines, Inc.	....	1,000	....	900
Huntington Water Corp.	....	150,100	....	134,200
Inland Gas Co.	....	23,700	....	21,200
Norfolk & Western R. R. Co.:				
Main Line	....	10,498,600	....	11,420,600
Wayne Branch	....	2,273,300	....	2,490,900
Piedmont Aviation, Inc.	....	266,300	....	233,100
Tenneco, Inc.	....	1,192,400	....	1,124,300
Trailer Train Co.	....	352,000	....	80,000
Wayne Gas Co.	....	28,400	....	68,800

	1976		1977	
	Class I	Class III	Class I	Class III
West Penn Power Co.	$	$	$	$ 284,900
West Virginia Telephone Company	....	462,400	....	568,100
Union Carbide Corporation	....	....	....	3,600
Total	$ 348,600	$ 45,617,300	$ 422,900	$ 46,935,700
CEREDO MUNICIPALITY				
Allegheny Airlines, Inc.	$	$ 26,300	$	$ 21,000
Appalachian Power Company	27,200	164,800	32,300	174,600
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	....	....	300
Main Line	....	300	....	....
Chesapeake & Ohio Railroad Co.:				
Main Line	....	144,300	....	159,700
Chesapeake & Potomac Telephone Co.	20,500	167,800	37,600	174,400
Columbia Gas Transmission Corporation	....	11,600	....	15,700
Columbia Gas of West Virginia, Inc.	....	38,100	....	46,200
Greyhound Lines, Inc.	....	600	....	500
Inland Gas Co.	....	25,800	....	20,400
Norfolk & Western R. R. Co.:				
Wayne Branch	....	233,800	....	253,400
Piedmont Aviation, Inc.	....	160,700	....	140,600
Trailer Train Co.	....	33,700	....	7,700
Western Union Telegraph Company	....	2,100	....	1,700
West Penn Power Co. (Car Line)	....	....	....	27,600
Total	$ 47,700	$ 1,009,900	$ 69,900	$ 1,043,800
FORT GAY MUNICIPALITY				
Appalachian Power Company	$ 7,400	$ 49,200	$ 8,800	$ 49,200
Chesapeake & Potomac Telephone Co.	....	79,400	....	86,200
Columbia Gas Transmission Corporation	....	9,300	....	8,800
Columbia Gas of West Virginia, Inc.	....	13,100	....	15,900
Norfolk & Western R. R. Co.:				
Main Line	....	209,400	....	227,800
Trailer Train Co.	....	17,100	....	3,900
West Penn Power Co. (Car Line)	....	....	....	14,000
Total	$ 7,400	$ 377,500	$ 8,800	$ 405,800
HUNTINGTON MUNICIPALITY				
Allegheny Airlines, Inc.	....	96,200	....	76,700
Appalachian Power Company	24,000	401.500	28,500	417,100
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	2,000	..... .	2,000
Chesapeake & Ohio Railroad Co.:				
Main Line	....	309,900	....	342,000
Chesapeake & Potomac Telephone Co.	....	996,000	....	1,090,000
Columbia Gas Transmission Corporation	....	24,100	....	22,600
Columbia Gas of West Virginia, Inc.	26,900	78,800	33,200	96,800
Consumers Gas Utility Company	....	....	10,300	36,800
Greyhound Lines, Inc.	300	1,300	300	1,200
Huntington Water Corp.	12,200	126,600	14,500	157,300
Trailer Train Co.	....	39,700	....	9,100
Union Carbide Corp.	$	$	$	$ 6,400
West Penn Power Co. (Car Line)	....	....	....	26,100
Total	$ 63,400	$ 2,076,100	$ 86,800	$ 2,284,100

	1976		1977	
	Class I	Class IV	Class I	Class IV
KENOVA MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 1,000	$	$ 1,100
Appalachian Power Company	179,700	1,083,900	213,500	1,110,200
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	33,400	....	33,800
Chesapeake & Ohio Railroad Co.:				
Main Line	....	497,800	....	547,700
Chesapeake & Potomac Telephone Co.	27,200	353,900	49,800	381,800
Columbia Gas Transmission Corporation	2,000	95,400	2,500	87,900
Columbia Gas of West Virginia, Inc.	53,200	270,800	65,600	320,800
Greyhound Lines, Inc.	....	1,200	....	1,100
Inland Gas Co.	....	10,800	....	10,100
Norfolk & Western R. R.:				
Main Line	....	306,600	....	326,400
Wayne Branch	....	866,800	....	937,500
Trailer Train Co.	....	40,100	....	9,000
Western Union Telegraph Company	....	800	....	1,300
West Penn Power Co. (Car Line)	....	....	....	33,000
Total	$ 282,100	$ 3,562,500	$ 331,400	$ 3,801,500
WAYNE MUNICIPALITY				
Appalachian Power Company	$ 25,900	$ 197,200	$ 30,800	$ 202,400
Norfolk & Western R. R. Co.:				
Wayne Branch	....	106,700	....	116,800
Trailer Train Co.	....	66,700	....	15,100
Wayne Gas Co.	28,400	16,700	....	40,500
West Virginia Telephone Company	22,000	236,000	34,300	277,300
West Penn Power Co. (Car Line)	....	....	....	54,700
Total	$ 76,300	$ 623,300	$ 65,100	$ 706,800

RECAPITULATION	1976	1977
Class I—Districts	$ 348,800	$ 422,900
Class I—Municipalities	$ 456,900	$ 562,000
Class III—Districts	$ 45,617,300	$ 46,935,700
Class IV—Municipalities	$ 7,649,300	$ 8,242,000
Total	$ 54,072,100	$ 56,162,600

WEBSTER COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 215,900	$	$ 207,700
Baltimore and Ohio Railroad Co.:				
Centralia & Webster Springs Branch	....	....	....	1,200
Cherry River Boom & Lumber Co.	....	472,800	....	474,200
Strouds Creek & Muddlety Branch	....	102,900	....	104,100
West Virginia & Pittsburgh Branch	....	838,600	....	845,800
Williams River Branch	....	257,800	....	260,700
Chesapeake & Potomac Telephone Co.	....	5,800	....	5,700
Columbia Gas Transmission Corporation	500	41,400	800	43,800
Consolidated Gas Supply Corporation	2,700	29,300	2,800	32,100

	1976		1977	
	Class I	Class III	Class I	Class III
Monongahela Power Company	23,700	2,431,000	41,100	2,549,300
National Railroad Passenger Corp.	....	....	....	60,500
Telephone Utilities of West Virginia, Inc.	....	220,900	....	260,900
Trailer Train Co.	....	115,100	....	....
Trans Pac Leasing, Inc.	....	100	....	....
Transport Arts Corp.	....	800	....	200
Transportation Corp. of America	....	26,200	....	15,300
Union Carbide Corp.	....	67,700	....	65,400
Union Tank Car Co.	....	79,800	....	161,900
West Virginia Water Co.	....	20,600	....	21,400
Western Maryland R. R. Co.:				
Greenbrier, Cheat & Elk River Branch	....	314,200	....	362,300
Total	$ 26,900	$ 5,040,900	$ 44,500	$ 5,272,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
ADDISON (WEBSTER SPRINGS) MUNICIPALITY				
Monongahela Power Company	$ 33,800	$ 284,300	$ 58,600	$ 279,800
National Railroad Passenger Corp.	....	....	....	6,000
Telephone Utilities of Webster Springs	25,900	475,100	39,000	561,000
Trailer Train Co.	....	18,600	....	....
Transportation Corp. of America	....	7,300	....	4,300
Union Carbide Corp.	....	18,500	....	17,900
Union Tank Car Co.	....	18,600	....	37,800
West Virginia Water Co.	2,400	73,300	3,100	76,200
Total	$ 62,100	$ 895,700	$ 100,700	$ 983,000
CAMDEN-ON-GAULEY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
West Virginia & Pittsburgh Branch	$	$ 27,200	$	$ 27,500
Chesapeake & Potomac Telephone Co.	100	100	200	100
Monongahela Power Company	12,700	62,300	22,000	63,100
Trailer Train Co.	....	14,300	....	....
Transportation Corp. of America	....	4,600	....	2,700
Union Carbide Corp.	....	14,300	....	13,800
Union Tank Car Co.	....	14,200	....	28,800
National Railroad Passenger Corp.	....	....	....	4,300
Total	$ 12,800	$ 137,000	$ 22,200	$ 140,300
COWEN MUNICIPALITY				
National Railroad Passenger Corp.	$	$	$	$ 9,900
Baltimore and Ohio Railroad Co.:				
West Virginia & Pittsburgh Branch	....	182,900	....	184,600
Monongahela Power Company	5,900	39,100	10,200	39,700
Telephone Utilities of West Virginia, Inc.	....	107,800	....	127,300
Trailer Train Co.	....	25,400	....	....
Transportation Corp. of America	....	12,400	....	7,200
Union Carbide Corp.	....	25,000	....	24,100
Union Tank Car Co.	....	25,000	....	50,700
Total	$ 5,900	$ 417,800	$ 10,200	$ 443,500

RECAPITULATION	1976	1977
Class I—Districts	$ 26,900	$ 44,500
Class I—Municipalities	$ 80,800	$ 133,100

	1976		1977	
	Class I	Class IV	Class I	Class IV
Class III—Districts	$ 5,040,900		$ 5,272,300	
Class IV—Municipalities	$ 1,450,300		$ 1,566,800	
Total	$ 6,596,900		$ 7,016,700	

WETZEL COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Appalachian Power Company	12,300	529,000	14,200	528,900
Baltimore and Ohio Railroad Co.:				
Main Line	....	490,500	....	496,200
Ohio River Branch	....	299,700	....	303,100
West Virginia Short Line Branch	....	805,500	....	814,700
Carnegie Natural Gas Co.	....	232,900	....	231,500
Chesapeake & Potomac Telephone Co.	....	547,600	....	538,500
Columbia Gas Transmission Corp.	82,000	6,185,700	105,900	6,133,900
Columbia Gas of West Virginia, Inc.	10,800	54,800	13,200	65,900
Consolidated Gas Supply Corporation	620,300	13,902,600	564,600	14,445,800
Equitable Gas Company	....	2,881,800	....	2,462,900
Eureka Pipe Line Company	3,300	30,000	4,500	32,700
Greyhound Lines, Inc.	....	3,800	....	3,500
Hundred Gas Co., Inc.	....	2,400	....	....
Monongahela Power Company	37,600	2,729,100	63,200	2,762,300
Pennzoil United, Inc.	7,900	680,700	5,200	1,007,500
Carl D. Perkins DLG	....	....	....	800
Short Line Telephone Co.	....	212,300	....	232,200
Union Tank Car Co.	....	191,100	....	57,000
Universal Butane Company	$	$	$	$ 2,100
U. S. Leasing International, Inc.	....	....	....	141,000
Wheeling Electric Co.	3,900	36,900	5,600	42,200
Total	$ 778,100	$ 29,816,400	$ 776,400	$ 30,302,700
HUNDRED MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 71,100	$	$ 71,900
Chesapeake & Potomac Telephone Co.	....	500	....	400
Columbia Gas Transmission Corporation	....	76,400	....	62,500
Equitable Gas Company	....	29,700	....	39,100
Eureka Pipe Line Company	....	100	....	100
Monongahela Power Company	5,800	29,600	9,700	31,000
Short Line Telephone Co.	....	57,500	....	62,900
Total	$ 5,800	$ 264,900	$ 9,700	$ 267,900
LITTLETON MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Main Line	$	$ 54,600	$	$ 55,300
Consolidated Gas Supply Corporation	68,500	4,900	62,400	5,300
Equitable Gas Company	52,700	7,500	23,900	7,000
Eureka Pipe Line Company	....	100	....	100
Monongahela Power Company	5,900	39,400	9,900	41,200

	1976		1977	
	Class I	Class III	Class I	Class III
Short Line Telephone Co.	....	39,000	....	42,700
Total	$ 127,100	$ 145,500	$ 96,200	$ 151,600
NEW MARTINSVILLE MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 7,900	$	$ 9,900
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	246,200	....	240,400
West Virginia Short Line Branch	....	50,300	....	50,700
Chesapeake & Potomac Telephone Co.	29,100	1,030,900	52,100	1,123,500
Columbia Gas Transmission Corporation	2,000	15,900	2,600	14,900
Columbia Gas of West Virginia, Inc.	23,900	123,100	29,100	145,700
Greyhound Lines, Inc.	700	2,600	700	2,400
Monongahela Power Company	12,300	605,100	20,700	594,300
Union Tank Car Co.	....	104,400	....	11,300
U. S. Leasing International, Inc.	....	....	....	98,000
Western Union Telegraph Co.	....	3,100	....	1,600
Total	$ 68,000	$ 2,189,500	$ 105,200	$ 2,292,700
PADEN CITY MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	$	$ 43,600	$	$ 44,100
Chesapeake & Potomac Telephone Co.	....	186,600	....	214,500
Consolidated Gas Supply Corporation	383,300	23,800	348,900	35,800
Greyhound Lines, Inc.	....	1,800	....	1,600
Monongahela Power Company	6,100	83,100	10,300	87,100
Union Tank Car Co.	....	37,800	....	31,200
U. S. Leasing International, Inc.	....	....	....	8,400
Total	$ 389,400	$ 376,700	$ 359,200	$ 422,700
PINE GROVE MUNICIPALITY				
Columbia Gas Transmission Corporation	$	$ 200	$	$ 200
Consolidated Gas Supply Corporation	136,500	5,800	124,300	6,300
Baltimore and Ohio Railroad Co.:				
West Virginia Short Line Branch	....	17,100	....	17,200
Eureka Pipe Line Company	....	100	....	100
Monongahela Power Company	13,500	49,800	22,700	52,700
Short Line Telephone Co.	12,600	90,900	23,000	99,400
Total	$ 162,600	$ 163,900	$ 170,000	$ 175,900
SMITHFIELD MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
West Virginia Short Line Branch	$	$ 24,300	$	$ 24,600
Consolidated Gas Supply Corporation	68,600	4,400	62,400	4,700
Eureka Pipe Line Company	1,300	200	1,800	200
Monongahela Power Company	14,700	14,800	24,700	15,500
Short Line Telephone Co.	....	24,900	....	27,200
Total	$ 84,600	$ 68,600	$ 88,900	$ 72,200

RECAPITULATION	1976	1977
Class I—Districts	$ 778,100	$ 776,400
Class I—Municipalities	$ 837,500	$ 829,200
Class III—Districts	$ 29,816,400	$ 30,302,700
Class IV—Municipalities	$ 3,209,100	$ 3,383,000
Total	$ 34,641,100	$ 35,291,300

WIRT COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 376,600	$	$ 383,400
Appalachian Power Company	13,600	584,100	15,700	585,500
Cabot Corporation, The	....	71,100	....	84,200
Carnegie Natural Gas Co.	....	1,900	....	1,800
Chesapeake & Potomac Telephone Co.	....	345,400	....	388,500
Columbia Gas Transmission Corporation	5,300	398,100	6,500	369,800
Columbia Gas of West Virginia, Inc.	....	100	....	100
Consolidated Gas Supply Corporation	11,600	126,200	11,200	139,300
Eureka Pipe Line Company	1,900	12,700	2,600	13,900
Greyhound Lines, Inc.	....	800	....	700
Monongahela Power Company	17,100	1,101,700	31,700	1,250,700
Pennzoil United, Inc.	1,100	89,600	700	129,800
Ritchie Telephone Co.	200	6,600	300	7,000
West Virginia Telephone Co.	100	3,900	200	4,600
Total	$ 50,900	$ 3,118,800	$ 68,900	$ 3,359,300

	1976		1977	
	Class I	Class IV	Class I	Class IV
ELIZABETH MUNICIPALITY				
Cabot Corporation, The	$ 10,100	$ 16,600	$ 13,300	$ 23,900
Chesapeake & Potomac Telephone Co.	8,400	163,900	15,600	173,000
Greyhound Lines, Inc.	100	700	100	700
Monongahela Power Company	14,500	67,200	26,900	52,700
Total	$ 33,100	$ 248,400	$ 55,900	$ 250,300

RECAPITULATION	1976	1977
Class I—Districts	$ 50,900	$ 68,900
Class I—Municipalities	$ 33,100	$ 55,900
Class III—Districts	$ 3,118,800	$ 3,359,300
Class IV—Municipalities	$ 248,400	$ 250,300
Total	$ 3,451,200	$ 3,734,400

WOOD COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
American Telephone & Telegraph Co.	$	$ 441,200	$	$ 421,100
Allegheny Airlines, Inc.	....	8,900	....	14,300
Appalachian Power Company	17,800	756,700	20,300	756,700
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	....	1,684,300	....	1,704,900
Parkersburg Branch	....	1,135,100	....	1,148,300
The Cabot Corporation	2,400	21,300	2,800	22,700
Chesapeake & Potomac Telephone Co.	....	2,745,800	....	3,113,700
Columbia Gas Transmission Corporation	25,700	1,925,000	36,200	2,075,000
Columbia Gas of West Virginia, Inc.	100	800	200	1,000

	1976		1977	
	Class I	Class III	Class I	Class III
Consolidated Gas Supply Corporation	90,800	1,196,500	88,900	1,479,300
Eureka Pipe Line Company	....	12,200	....	7,300
Greyhound Lines, Inc.	....	20,400	....	18,700
Monongahela Power Company	178,400	8,364,400	311,300	9,018,000
National Railroad Passenger Corp.	....	13,200	....	85,100
Pennzoil United, Inc.	....	75,300	....	120,400
Piedmont Aviation, Inc.	....	21,400	....	96,000
Ritchie Telephone Co.	2,000	61,500	3,300	67,200
U. S. Tank Car Corp.	....	7,900	....	....
Union Tank Car Co.	....	7,100	....	95,800
United States Leasing International, Inc.	....	171,800	....	....
United States Railway Equipment Co.	....	19,000	....	43,900
Virginia Chemicals, Inc.	....	1,500	....	1,900
Vulcan Materials Company—Chemical Division	....	600	....	700
Walter Hafner Co.	....	400	....	600
Wanda Petroleum Co.	....	1,500	....	3,600
Warren Car Co.	....	700	....	300
Wurner's, Inc.	....	2,000	....	400
Western Fruit Express Co.	....	7,400	....	7,500
Western Refrigerator Line Co.	....	500	....	400
Western Union Telegraph Company	....	6,600	....	4,500
Westinghouse Electric Corp.	....	1,600	....	2,900
Wigeon Car Co.	....	3,800	....	2,000
Wilkes-Barre Milling Co.	....	300	....	300
Wilson Car Line	....	2,600	....	1,300
Zip Transportation Company, Inc.	....	600	....	800
Total	$ 317,000	$ 18,713,900	$ 463,000	$ 20,317,200

	1976		1977	
	Class I	Class IV	Class I	Class IV
PARKERSBURG MUNICIPALITY				
Allegheny Airlines, Inc.	$	$ 26,900	$	$ 44,900
American Telephone & Telegraph Co.	....	532,600	....	510,600
Baltimore and Ohio Railroad Co.:				
Ohio River Railroad Branch	....	232,300	....	234,900
Parkersburg Branch	....	329,300	....	534,100
Chesapeake & Potomac Telephone Co.	177,500	6,994,600	326,800	7,514,200
Consolidated Gas Supply Corporation	101,200	1,258,200	99,100	1,274,900
Eureka Pipe Line Company	3,200	9,300	3,200	9,300
Greyhound Lines, Inc.	5,400	44,700	5,600	40,900
Monongahela Power Company	202,400	5,317,600	353,200	5,387,100
National Railroad Passenger Corp.	....	....	....	16,800
Pennzoil United, Inc.	....	12,000	....	17,000
Piedmont Aviation, Inc.	....	11,500	....	51,600
Railway Express Agency, Inc.	700	9,000	....	....
Union Tank Car Company	....	....	....	34,800
United States Leasing International, Inc.	....	49,300	....	....
Western Union Telegraph Company	900	140,000	700	121,300
Total	$ 491,300	$ 15,167,300	$ 788,600	$ 15,772,400
VIENNA MUNICIPALITY				
American Telephone & Telegraph Co.	....	....	....	1,100
Chesapeake & Potomac Telephone Co.	$	$ 862,400	$	$ 945,700
Consolidated Gas Supply Corporation	25,900	69,400	25,400	76,200
Monongahela Power Company	7,300	734,200	12,800	738,900

	1976		1977	
	Class I	Class IV	Class I	Class IV
Pennzoil United, Inc.	2,200	99,600	1,400	141,600
United States Railway Equipment Co.	....	12,900	....	21,900
Western Fruit Express Co.	....	6,600	....	....
Western Union Telegraph Company	....	1,700	....	1,700
Wigeon Car Co.	....	1,200	....	....
Total	$ 35,400	$ 1,788,200	$ 39,600	$ 1,927,100
WILLIAMSTOWN MUNICIPALITY				
Baltimore and Ohio Railroad Co.:				
Ohio River Branch	$	$ 79,700	$	$ 80,600
Chesapeake & Potomac Telephone Co.	....	175,500	....	191,600
Consolidated Gas Supply Corporation	20,800	81,600	20,400	84,600
Monongahela Power Company	7,000	211,000	12,200	203,200
National Railroad Passenger Corp.	....	10,300	....	39,600
Union Tank Car Co.	....	4,800	....	....
United States Leasing International, Inc.	....	18,000	....	....
Werner's, Inc.	....	1,600	....	....
Westinghouse Electric Corporation	....	1,300	....	....
Wilson Car Line	....	1,800	....	....
Total	$ 27,800	$ 585,600	$ 32,600	$ 599,600

RECAPITULATION	1976	1977
Class I—Districts	$ 317,000	$ 463,000
Class I—Municipalities	$ 554,500	$ 860,800
Class III—Districts	$ 18,713,900	$ 20,317,200
Class IV—Municipalities	$ 17,541,100	$ 18,299,100
Total	$ 37,126,500	$ 39,940,100

WYOMING COUNTY

	1976		1977	
	Class I	Class III	Class I	Class III
ALL RURAL DISTRICTS OUTSIDE MUNICIPALITIES				
Agee Water Works	$	$ 7,700	$	$ 11,400
Alpoca Water Works, Inc.	....	4,300	....	5,200
American Telephone & Telegraph Co.	....	46,400	....	47,500
Appalachian Power Company	115,000	11,743,100	137,600	12,162,900
Bailey Water Works, Harry L. Bailey	....	300	....	....
Betty Gas & Water Co.	....	14,000	....	....
Brenton Water Co.	....	....	....	20,800
Cabot Corporation, The	....	887,300	....	921,100
Chesapeake & Potomac Telephone Co.	....	1,484,500	....	1,612,700
Columbia Gas Transmission Corporation	22,300	1,665,800	27,100	1,550,000
Columbia Gas of West Virginia, Inc.	7,400	42,500	9,100	50,300
Consolidated Gas Supply Corporation	133,200	2,913,700	122,700	3,030,200
Corrine Water System	....	300	....	400
Fann Water Co.	....	3,800	....	1,800
General Telephone Co. of the Southeast	200	9,800	200	10,000
Kopperston Water Co. (John L. Dunn)	500	22,700	700	18,900

	1976		1977	
	Class I	Class III	Class I	Class III
Mullens Water Works	....	8,100	....	7,100
National Railroad Passenger Corp.	....	72,800	....	....
Norfolk & Western R. R. Co—Virginian Railway Co.	....	11,878,000	....	13,479,300
Oceana Gas Co.	....	39,700	....	46,000
Pineville Gas Co.	....	28,900	....	27,900
Ravencliff Fuel & Supply Co.	600	300	1,300	3,300
S. & W. Water Works	....	2,500	....	1,700
Stephenson Water System	6,500	5,100	2,900	7,500
Toler Water Works	....	....	....	3,600
U. S. S. Agri-Chemicals	....	....	....	100
U. S. Leasing International	....	....	....	75,100
Union Power Co.	....	22,400	....	25,600
Vesuvius Crucible Company	....	....	....	800
Virginia Stage Lines, Inc.	....	47,000	....	28,700
Welton Water Co.	....	5,500	....	1,200
Western Union Telegraph Company	....	....	....	....
Zoil Tank Line	....	....	....	300
Total	$ 285,700	$ 30,936,500	$ 301,600	$ 33,151,400
MULLENS MUNICIPALITY				
Appalachian Power Company	$ 17,300	$ 69,600	$ 20,700	$ 69,800
Chesapeake & Potomac Telephone Co.	45,800	531,600	84,600	588,100
Columbia Gas Transmission Corporation	....	1,400	....	1,300
Columbia Gas of West Virginia, Inc.	8,100	37,100	9,900	44,800
Norfolk & Western R. R. Co.—Virginian Railway Co.	....	1,492,800	....	1,064,700
Mullens Water Works	3,000	51,200	3,100	47,000
National Railroad Passenger Corp.	....	21,600	....	....
U. S. Leasing International	....	....	....	21,700
Union Power Co.	18,400	109,600	24,700	128,500
Vesuvius Crucible Company	....	....	....	900
Virginia Stage Lines, Inc.	....	1,900	....	1,200
Western Union Telegraph Company	....	1,200	....	500
Total	$ 92,600	$ 2,318,000	$ 143,000	$ 1,966,500
OCEANA MUNICIPALITY				
American Telephone & Telegraph Co.	$	$ 499,500	$	$ 257,600
Appalachian Power Company	53,800	192,000	64,100	198,000
Chesapeake & Potomac Telephone Co.	....	382,300	....	411,200
Cabot Corporation, The	34,700	1,300	39,600	1,400
Consolidated Gas Supply Corporation	134,700	10,300	124,000	46,000
Norfolk & Western R. R. Co.—Virginian Railway Co.	....	197,400	....	208,700
National Railroad Passenger Corp.	....	20,600	....	....
Oceana Gas Co.	14,000	21,000	17,500	24,100
U. S. Leasing International	....	....	....	21,600
Virginia Stage Lines, Inc.	....	1,500	....	900
Total	$ 237,000	$ 1,305,900	$ 245,200	$ 1,169,500
PINEVILLE MUNICIPALITY				
Appalachian Power Company	$ 98,600	$ 241,800	$ 118,000	$ 227,500
Chesapeake & Potomac Telephone Co.	....	404,60	....	434,000
The Cabot Corporation	70,900	52,300	81,000	58,600
Norfolk & Western R. R. Co.—Virginia Railway Company	....	261,300	....	98,000
National Railroad Passenger Corporation	....	20,800	....	....
Pineville Gas Company	12,400	26,800	15,200	24,800
U. S. Leasing International	....	....	....	21,800
Virginia Stage Lines, Inc.	....	1,200	....	700

	1976		1977	
	Class I	Class III	Class I	Class III
Western Union Telegraph Company	....	600	....	600
Total	$ 181,900	$ 1,009,200	$ 214,200	$ 866,000

RECAPITULATION	1976	1977
Class I—Districts	$ 285,700	$ 301,600
Class I—Municipalities	$ 511,500	$ 602,400
Class III—Districts	$ 30,936,500	$ 33,151,400
Class IV—Municipalities	$ 4,633,100	$ 4,002,000
Total	$ 36,366,800	$ 38,057,400

PUBLIC UTILITIES ASSESSED VALUATIONS BY INDUSTRIES 1976, 1977

	Air and Bus Companies		Electric and Water Companies		Gas, Oil and Pipe Line Companies		Railroad Companies		Railroad Car Line Companies	
	1976	1977	1976	1977	1976	1977	1976	1977	1976	1977
Barbour	$	$	$ 3,703,500	$ 4,174,800	$ 3,357,400	$ 3,607,300	$ 1,640,200	$ 1,656,100	$ 301,700	$ 315,800
Berkeley	14,500	13,500	6,608,900	6,830,000	759,500	769,200	4,061,400	4,920,200	316,600	331,400
Boone	36,000	27,100	12,485,900	13,002,600	4,484,100	4,658,600	4,544,800	5,109,300	605,200	633,600
Braxton	31,300	29,000	4,013,400	4,387,700	7,503,000	7,245,700	1,640,400	1,659,000	437,600	458,100
Brooke	54,500	42,200	7,449,100	7,831,400	1,969,800	2,029,900	860,000	808,200	65,200	68,200
Cabell	89,500	73,700	26,116,700	27,542,600	7,814,600	8,029,700	11,792,300	13,329,600	346,400	362,600
Calhoun	10,900	10,100	2,020,400	2,215,500	8,013,300	8,511,300	....	....	....	....
Clay	28,900	27,400	4,046,500	4,205,500	3,748,100	3,931,000	970,100	981,600	264,400	276,800
Doddridge	4,300	4,000	1,762,200	1,952,500	15,337,100	15,989,300	1,257,000	1,271,500	119,200	124,800
Fayette	61,100	51,300	22,168,000	22,984,100	1,849,800	2,459,900	19,315,800	21,126,400	1,339,000	1,409,500
Gilmer	18,100	16,700	1,656,200	1,786,100	15,789,300	16,440,600	51,700	52,200	7,400	7,800
Grant	2,200	2,000	79,746,700	80,346,600	763,200	698,600	537,000	611,900	175,000	183,200
Greenbrier	169,900	146,000	23,881,400	22,591,000	604,000	649,300	7,180,100	7,830,700	661,100	692,100
Hampshire	8,700	8,000	11,624,300	12,558,400	62,600	58,900	4,874,500	6,494,800	230,900	241,700
Hancock	22,700	36,400	8,559,500	9,311,200	1,444,400	1,577,400	147,800	137,900	3,700	3,900
Hardy	....	....	8,521,500	9,383,400	5,152,300	4,870,200	233,700	236,300	126,600	132,600
Harrison	34,300	74,500	61,138,400	63,482,400	26,733,500	28,472,000	4,281,000	4,341,100	487,900	510,800
Jackson	28,400	26,300	10,727,200	11,134,900	8,188,900	8,996,700	1,241,400	1,255,700	167,600	175,400
Jefferson	....	....	9,412,900	10,189,700	6,500	6,600	3,257,300	3,400,200	296,100	310,000
Kanawha	1,892,500	1,685,200	91,008,800	94,759,500	55,468,400	57,364,300	15,516,800	17,229,800	1,130,300	1,183,300
Lewis	35,900	33,300	4,170,400	4,624,600	31,001,500	32,730,900	595,400	601,100	149,000	156,000
Lincoln	19,300	11,800	9,688,700	10,043,700	14,934,400	14,581,900	1,752,900	1,709,500	253,200	265,100
Logan	57,400	35,000	14,773,500	15,495,800	5,039,700	5,225,300	5,928,000	6,592,100	627,500	657,000
Marion	17,200	16,000	19,764,800	20,976,700	8,223,600	8,728,800	5,484,300	5,601,000	487,900	510,800
Marshall	34,300	18,600	6,768,300	7,784,800	23,673,500	24,174,400	4,808,200	2,797,200	353,800	370,400
Mason	15,300	14,100	23,688,400	26,157,600	576,800	602,800	2,342,100	2,353,300	398,500	417,200
Mercer	340,000	284,000	21,584,500	21,838,100	1,419,800	1,534,000	19,425,900	21,057,800	607,100	635,500

Mineral	4,400	4,200	4,099,500	4,244,700	683,500	710,600	3,743,400	3,958,100	325,900	341,200
Mingo	32,100	19,600	10,361,200	10,699,400	6,763,200	6,859,700	20,577,300	21,948,700	571,700	598,500
Monongalia	54,200	60,800	36,369,400	37,084,600	4,482,300	4,694,000	5,156,100	5,118,600	392,900	411,300
Monroe	....	....	8,219,800	7,882,000	925,900	899,000	709,200	792,400	20,500	21,400
Morgan	....	....	2,477,300	2,513,300	12,800	13,400	3,866,600	3,797,300	264,400	276,800
McDowell	38,800	23,600	18,754,500	19,178,100	3,569,900	3,892,100	22,360,100	24,346,500	797,000	832,800
Nicholas	1,200	1,300	7,872,600	8,530,800	932,200	919,100	1,877,100	1,913,000	376,200	393,800
Ohio	80,400	45,900	6,075,100	7,014,400	2,189,300	2,578,000	1,471,000	1,466,400	122,900	128,700
Pendleton	....	....	3,261,000	3,477,500	4,221,600	3,986,700	....	....	....	....
Pleasants	12,000	11,200	12,685,300	16,262,700	827,700	816,200	770,800	779,700	100,600	105,300
Pocahontas	....	....	4,645,700	4,678,600	810,100	803,300	2,483,800	2,776,900	595,900	623,800
Preston	8,000	7,400	15,607,300	16,978,500	10,894,600	11,309,700	4,002,700	4,118,600	493,500	516,600
Putnam	26,000	24,100	65,535,200	65,750,300	6,246,400	6,339,700	2,642,400	2,891,400	210,400	220,300
Raleigh	104,200	184,300	25,136,300	27,454,900	3,348,200	3,717,600	9,812,800	10,919,000	610,800	639,400
Randolph	....	....	6,098,200	6,572,500	12,097,900	12,162,300	2,314,800	2,575,400	770,900	807,100
Ritchie	6,400	5,900	3,402,100	3,589,500	5,610,300	6,119,900	1,590,300	1,608,500	150,800	157,900
Roane	22,800	21,100	5,066,300	5,438,300	11,694,600	12,537,700	....	....	....	....
Summers	....	....	11,984,100	11,080,500	1,180,700	1,193,700	6,874,500	7,594,900	230,900	241,700
Taylor	5,600	5,200	4,338,900	4,655,400	2,735,900	2,796,600	4,173,600	4,216,800	234,600	245,600
Tucker	....	....	2,545,500	2,634,100	1,027,200	1,042,700	549,100	634,000	167,600	175,500
Tyler	9,000	8,300	3,446,300	3,690,500	2,686,000	4,790,900	616,800	623,900	80,100	83,800
Upshur	....	....	4,386,500	4,841,900	10,397,500	9,787,900	974,600	1,050,400	286,700	300,200
Wayne	553,900	475,400	16,307,600	16,848,800	16,374,900	16,907,600	15,786,300	17,195,400	549,300	575,100
Webster	....	....	2,989,100	3,164,500	73,900	79,100	1,996,400	2,060,400	487,900	510,800
Wetzel	8,900	8,200	4,228,900	4,338,200	25,724,200	26,051,800	2,102,900	2,118,20	333,300	349,000
Wirt	1,600	1,500	1,798,200	1,963,200	746,300	797,100	....	....	....	....
Wood	139,200	272,600	15,796,600	16,793,700	5,033,500	5,586,900	3,660,700	3,702,80	344,500	360,600
Wyoming	51,600	31,500	12,816,900	13,308,700	6,146,500	6,277,200	13,829,500	14,850,700	135,800	142,300
TOTAL	$ 4,187,500	$ 3,898,300	$ 813,395,500	$ 848,238,800	$ 401,356,200	$ 416,805,100	$ 257,682,900	$ 276,222,300	$ 18,614,000	$ 19,493,100

PUBLIC UTILITIES ASSESSED VALUATIONS BY INDUSTRIES 1976, 1977—(Continued)

	Railway Express Agency		Telephone and Telegraph Companies		Toll Bridges		Totals				
	1976	1977	1976	1977	1976	1977	1976	1977	Increase	Decrease	Percent
Barbour	$	$	$ 1,740,400	$ 1,956,200	$	$	$ 10,743,200	$ 11,710,200	$ 967,000	$	9.
Berkeley	....	....	6,335,000	7,258,400	....	....	18,095,900	20,122,700	2,026,800	....	11.2
Boone	....	....	2,714,800	3,060,200	....	....	24,870,800	26,491,400	1,620,600	....	6.5
Braxton	....	....	1,685,700	1,959,500	....	....	15,311,400	15,739,000	427,600	....	2.8
Brooke	....	....	3,007,900	3,288,900	....	....	13,406,500	14,068,800	662,300	....	4.9
Cabell	....	....	15,074,200	18,255,000	....	....	61,233,700	67,593,200	6,359,500	....	10.4
Calhoun	....	....	512,600	579,900	....	....	10,557,200	11,316,800	759,600	....	7.2
Clay	....	....	1,234,200	1,366,800	....	....	10,292,200	10,789,100	496,900	....	4.8
Doddridge	....	....	1,220,500	1,280,700	....	....	19,700,300	20,622,800	922,500	....	4.7
Fayette	....	....	7,222,800	7,838,300	103,000	....	52,059,500	55,847,500	3,788,000	....	7.3
Gilmer	....	....	1,173,800	1,361,300	....	....	18,696,500	19,664,700	968,200	....	5.2
Grant	....	....	1,292,800	1,335,200	....	....	82,516,900	83,177,500	660,600	....	.8
Greenbrier	....	....	6,049,400	6,515,700	....	....	38,545,900	38,424,800	....	121,100	.3
Hampshire	....	....	5,472,000	5,523,800	....	....	22,273,000	24,885,400	2,612,400	....	11.7
Hancock	....	....	4,690,800	5,121,500	495,100	460,100	15,364,000	16,648,400	1,284,400	....	8.4
Hardy	....	....	1,233,300	1,301,300	....	....	15,267,400	15,923,800	656,400	....	4.3
Harrison	100	....	14,568,100	15,824,200	....	....	107,243,300	112,705,000	5,461,700	....	5.
Jackson	....	....	2,975,900	3,194,700	....	....	23,329,400	24,783,700	1,454,300	....	6.2
Jefferson	....	....	3,146,600	3,326,500	....	....	16,119,400	17,233,000	1,113,600	....	6.9
Kanawha	35,500	....	48,408,200	52,189,000	....	....	213,460,500	224,391,100	10,930,600	....	5.1
Lewis	....	....	2,096,800	2,310,800	....	....	38,049,000	40,456,700	2,407,700	....	6.3
Lincoln	....	....	1,633,800	1,933,700	....	....	28,282,300	28,545,700	263,400	....	.9
Logan	....	....	5,376,000	6,451,300	....	....	31,802,100	34,456,500	2,654,400	....	8.4
Marion	....	....	8,023,[illegible]00	8,866,000	....	....	42,001,400	44,699,300	2,697,900	....	6.4
Marshall	....	....	3,776,500	4,091,600	290,400	320,700	39,705,000	39,557,700	....	147,300	.4
Mason	....	....	2,553,500	2,899,100	....	....	29,574,600	32,444,100	2,869,500	....	9.7
Mercer	1,100	....	13,225,300	13,946,400	....	....	56,803,700	59,295,800	2,692,100	....	4.8

Mineral	....	....	3,553,600	3,818,600	....	....	12,410,300	13,077,400	667,100	....	5.4
Mingo	....	....	3,550,900	4,433,000	137,200	145,200	41,993,600	44,704,100	2,710,500	....	6.5
Monongalia	....	....	8,489,100	9,611,900	....	....	54,944,000	56,981,200	2,037,200	....	3.7
Monroe	....	....	1,216,300	1,290,600	....	....	11,091,700	10,885,400	....	206,300	1.9
Morgan	....	....	1,102,600	1,274,900	....	....	7,723,700	7,875,700	152,000	....	1.9
McDowell	....	....	4,257,000	4,796,700	....	....	49,777,300	53,069,800	3,292,500	....	6.6
Nicholas	....	....	2,535,900	2,926,400	....	....	13,595,200	14,684,400	1,089,200	....	8.
Ohio	1,200	....	11,751,500	12,749,600	....	....	21,691,400	23,983,000	2,291,600	....	10.5
Pendleton	....	....	1,277,700	1,418,400	....	....	8,760,300	8,882,600	122,300	....	1.4
Pleasants	....	....	1,175,800	1,316,800	....	....	15,572,200	19,291,900	3,719,700	....	23.9
Pocahontas	....	....	896,800	1,009,400	....	....	9,432,300	9,892,000	459,700	....	4.8
Preston	....	....	4,582,800	5,282,900	....	....	35,588,900	38,213,700	2,624,800	....	7.4
Putnam	....	....	3,450,900	3,871,100	....	....	78,111,300	79,096,900	985,600	....	1.3
Raleigh	....	....	9,370,900	10,473,000	....	....	48,383,200	53,388,200	5,005,000	....	10.3
Randolph	....	....	3,150,800	3,410,800	....	....	24,432,600	25,528,100	1,095,500	....	4.5
Ritchie	....	....	2,207,900	2,372,100	....	....	12,967,800	13,853,800	886,000	....	6.8
Roane	....	....	1,759,600	1,924,900	....	....	18,543,300	19,922,000	1,378,700	....	7.4
Summers	....	....	1,524,800	1,603,100	....	....	21,795,000	21,713,900	....	81,100	.4
Taylor	....	....	1,596,800	1,818,200	....	....	13,085,400	13,737,800	652,400	....	4.9
Tucker	....	....	1,022,500	1,079,200	....	....	5,311,900	5,565,500	253,600	....	4.8
Tyler	....	....	1,186,200	1,327,800	....	....	8,024,400	10,525,200	2,500,800	....	31.2
Upshur	....	....	2,411,400	2,723,000	....	....	18,456,700	18,703,400	246,700	....	1.4
Wayne	....	....	4,500,100	4,970,300	....	....	54,072,100	56,162,600	2,090,500	....	3.9
Webster	....	....	1,051,600	1,201,900	....	....	6,598,900	7,016,700	417,800	....	6.3
Wetzel	....	....	2,242,900	2,427,900	....	....	34,641,100	35,291,300	650,200	....	1.8
Wirt	....	....	905,100	972,600	....	....	3,451,200	3,734,400	283,200	....	8.2
Wood	9,700	....	12,142,300	13,222,500	....	....	37,126,500	39,940,100	2,813,600	....	7.6
Wyoming	....	....	3,386,500	3,447,000	....	....	36,366,800	38,057,400	1,690,600	....	4.7
TOTALS	$ 47,600	$	$ 262,744,800	$ 289,789,600	$ 1,025,700	$ 926,000	$1,759,054,200	$1,855,373,200	$ 96,874,800	$ 555,800	5.5

Net Increase $96,319,000

STATE OF WEST VIRGINIA
RICHARD L. DAILEY, TAX COMMISSIONER
CLASSIFIED ASSESSED VALUATION—1976 TAX YEAR

	REAL ESTATE													
		CLASS II			CLASS III	CLASS IV	TOTAL		TOTAL	TOTAL ASSESSED VALUATIONS				
COUNTIES	Homestd Tax Exempt Prop	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	Taxable Property	1976	1975	Increase	Decrease	Per Cent
Barbour	$ 2.388.875	$ 9.352.425	$ 4.219.750	$ 15.982.050	$ 6.108.540	$ 2.747.825	$ 15 480 973	$ 6 987 575	$ 22 428 548	$ 24 818 423	$ 23 326 030	$ 1 492 393	$	6.4
Berkeley	8.888.318	44.942.016	15.282.948	67.111.282	32.860.248	13.450.598	77 802 264	28 742 544	106 544 808	113 431 128	107 275 090	6 156 038		5.7
Boone	3.080.500	9.804.900	3.202.575	15.987.975	34.811.300	3.542.600	44 416 200	6 745 175	51 161 375	54 251 875	53 466 550	785 325		1.5
Braxton	2.163.445	8.987.230	2.687.795	13.838.470	5.322.010	2.302.556	14 318 240	4 870 350	19 288 590	21 453 035	20 051 165	1 401 870		7.0
Brooke	5.920.100	22.910.825	18.471.125	47.301.850	8.776.890	16.413.165	32 687 315	36 884 290	69 571 605	75 491 705	73 883 450	1 608 255		2.2
Cabell	24.558.790	54.152.410	83.099.280	161.810.480	26.231.080	102.871.700	80 383 490	185 970 980	266 354 460	290 913 280	283 422 870	7 490 410		2.6
Calhoun	1.682.470	10.256.100	1.040.460	13.289.030	3.264.890	1.383.100	13 620 990	2 423 580	16 044 550	17 937 020	17 195 490	741 530		4.3
Clay	1.708.140	7.995.520	788.300	10.465.980	11.770.080	1.136.830	19 759 580	1 805 130	21 564 710	23 372 850	21 924 290	1 448 560		6.6
Doddridge	1.082.290	5.653.830	735.310	7.471.430	3.551.400	872.800	9 205 230	1 608 110	10 813 340	11 895 630	9 152 410	2 743 220		30.0
Fayette	8.174.037	21.734.420	17.538.671	47.446.128	30.877.015	13.586.482	52 611 435	31 123 153	83 734 588	91 908 625	89 771 876	2 136 749		2.4
Gilmer	2.019.800	6.358.030	1.729.860	10.108.490	4.902.100	1.880.710	11 281 130	3 723 570	14 984 700	17 004 300	16 428 380	575 920		3.5
Grant	1.201.780	8.486.460	2.598.900	12.286.140	4.233.940	2.582.080	12 720 420	5 179 580	17 900 010	19 101 770	18 108 550	993 220		5.5
Greenbrier	6.291.420	25.532.925	11.607.345	43.431.690	18.067.000	8.153.715	43 598 925	19 781 080	63 380 985	69 652 405	65 070 255	4 582 150		7.0
Hampshire	1.380.980	25.825.820	3.676.930	30.882.840	3.876.370	2.378.240	29 802 290	6 086 170	35 857 480	37 247 450	34 172 450	3 075 000		9.0
Hancock	7.163.800	12.306.000	41.204.380	61.674.150	10.880.900	52.595.600	24 186 900	103 799 980	127 986 850	135 130 650	134 212 950	917 700		.7
Hardy	1.723.710	13.480.405	2.130.060	17.334.175	5.158.375	3.855.855	18 638 780	4 985 915	23 624 695	25 348 405	23 053 852	2 294 553		9.9
Harrison	16.150.920	40.728.960	54.522.200	111.402.080	22.451.580	42.284.980	83 180 550	96 807 190	150 987 740	176 138 660	167 690 891	8 447 768		5.0
Jackson	3.138.670	17.053.380	11.006.380	31.198.430	17.871.170	7.156.780	34 924 580	18 182 140	53 086 700	56 226 370	54 140 420	2 085 950		3.8
Jefferson	3.078.100	80.049.020	7.844.000	88.771.130	72.095.850	8.336.800	72 144 870	15 950 600	88 095 470	91 173 570	72 202 150	18 971 420		26.2
Kanawha	38.502.764	114.980.890	204.353.330	357.836.002	93.356.040	229.098.624	208 325 946	433 453 163	641 779 111	680 281 875	653 745 022	26 536 853		4.1
Lewis	4.061.600	12.384.400	4.753.950	21.199.950	6.244.850	4.872.100	18 709 300	9 626 000	28 335 350	32 388 950	30 940 320	1 448 630		4.7
Lincoln	1.856.945	10.157.086	1.471.875	13.485.815	5.482.925	1.453.580	15 660 015	2 925 455	18 575 470	20 432 415	27 581 410		7 148 995	25.9
Logan	3.980.050	14.771.850	4.089.250	22.821.150	21.714.500	6.862.000	36 486 350	10 942 200	47 428 550	51 388 600	50 812 400	576 200		1.1
Marion	16.428.075	38.640.675	46.495.525	100.564.275	28.278.500	41.162.535	66 919 175	86 668 060	153 587 235	170 015 310	167 366 315	2 648 995		1.6
Marshall	6.441.330	27.847.340	18.467.000	52.755.670	40.279.280	20.401.400	68 125 600	38 068 510	106 194 110	113 435 440	110 834 780	2 600 660		2.3
Mason	3.535.100	14.737.500	10.587.550	28.860.150	11.721.804	5.080.100	25 458 404	16 678 650	42 137 054	45 672 154	45 125 643	546 511		1.2
Mercer	10.986.870	39.081.720	33.735.480	83.822.380	18.943.120	32.041.720	58 034 340	66 777 210	124 811 550	135 807 420	125 185 910	10 621 510		8.5
Mineral	5.148.231	32.635.363	10.614.408	48.398.002	8.508.335	7.188.266	41 142 286	18 002 695	59 144 981	64 293 222	43 561 543	20 731 679		47.6
Mingo	2.577.300	8.179.050	5.103.200	15.859.550	14.213.350	6.984.000	22 392 400	12 098 050	34 490 450	37 067 750	35 730 600	1 337 150		3.7
Monongalia	11.487.080	37.750.700	38.248.605	87.486.385	60.081.470	38.887.580	100 832 230	76 936 105	177 768 335	189 255 425	179 212 340	10 043 085		5.6
Monroe	2.024.580	15.814.250	1.880.190	19.729.050	2.372.800	1.288.400	17 587 100	2 948 550	20 535 650	22 570 200	19 803 050	2 767 150		14.0
Morgan	2.753.480	17.870.440	1.839.120	21.500.080	8.630.050	2.047.720	26 300 490	3 873 840	30 174 330	32 227 790	30 946 140	1 281 650		4.1
McDowell	2.973.430	7.286.100	6.172.440	16.431.970	21.054.020	6.907.080	28 340 120	13 079 500	41 419 620	44 383 050	43 500 390	882 660		2.0
Nicholas	3.321.600	14.875.100	6.380.060	24.846.800	18.200.800	5.298.000	33 175 800	11 618 700	44 794 500	48 116 250	45 377 850	2 738 400		6.0
Ohio	12.978.436	14.749.177	59.706.516	87.434.129	6.158.516	58.613.860	20 908 695	118 320 406	139 229 101	152 207 537	147 486 251	4 721 286		3.2
Pendleton	1.321.600	8.527.840	959.400	10.808.840	2.391.880	956.620	11 119 320	1 916 070	13 035 390	14 356 980	13 922 000	434 980		3.1
Pleasants	1.620.945	4.989.050	5.188.930	11.798.925	4.834.370	2.773.640	9 823 430	7 880 770	17 704 200	19 405 145	13 990 795	5 414 350		38.7
Pocahontas	2.356.380	13.947.740	2.411.040	18.715.160	8.300.510	1.782.200	22 248 250	4 193 240	26 441 490	28 797 870	25 223 250	3 574 620		14.2
Preston	4.109.280	19.421.820	7.074.530	30.605.630	16.887.840	5.279.240	36 289 460	12 353 770	48 643 230	52 752 510	47 205 710	5 546 800		11.7
Putnam	3.743.400	27.899.080	8.088.750	39.731.230	30.967.840	2.429.700	58 764 830	10 520 450	69 285 280	73 028 770	68 696 280	4 332 490		6.3
Raleigh	11.296.350	40.252.470	27.435.636	78.984.456	27.833.410	30.875.531	78 185 880	58 311 167	136 497 047	147 793 307	131 649 900	16 143 407		12.3
Randolph	4.255.875	14.470.525	8.538.325	27.264.725	8.073.800	6.430.425	22 494 325	15 968 950	38 463 275	43 718 950	42 431 970	1 286 980		3.0
Ritchie	2.193.100	8.780.470	4.801.260	15.774.830	4.112.130	2.420.570	12 892 600	7 021 930	19 914 530	22 107 630	20 773 940	1 333 690		6.4
Roane	3.536.700	18.709.580	2.506.040	24.753.300	4.434.620	3.880.240	23 134 180	6 368 290	29 502 470	33 038 170	30 361 780	2 676 390		8.8
Summers	3.161.900	9.976.250	3.963.010	17.101.210	7.248.810	3.782.800	12 226 060	7 745 810	19 971 870	23 133 820	21 643 420	1 490 400		6.9
Taylor	3.285.400	10.047.600	5.305.150	18.638.150	3.126.320	4.928.400	13 776 600	10 133 550	23 910 150	27 295 060	26 137 980	1 157 080		4.4
Tucker	2.485.460	4.380.000	2.776.180	9.641.640	2.837.740	2.849.630	7 187 740	5 635 310	12 823 050	15 319 330	13 859 110	1 460 220		10.5
Tyler	2.384.500	5.433.800	4.456.800	12.275.100	3.814.950	2.194.000	9 248 750	6 651 700	15 900 450	18 285 350	17 972 050	313 300		1.7
Upshur	4.223.425	13.167.530	6.881.735	24.272.690	7.202.835	6.217.730	20 370 465	13 098 470	33 468 935	37 093 380	34 728 585	2 364 795		6.7
Wayne	5.130.900	22.291.470	13.120.150	40.542.520	8.801.210	7.643.320	32 082 680	20 763 470	52 846 150	57 977 050	55 533 610	2 443 440		4.4
Webster	2.143.900	5.571.370	1.771.790	9.486.720	28.908.630	1.654.000	34 560 600	3 426 980	37 987 580	40 131 150	22 582 660	17 548 490		77.7
Wetzel	3.432.000	9.588.260	12.122.180	25.143.000	5.728.916	9.279.180	14 297 110	22 401 380	36 698 490	39 111 150	38 640 000	471 150		1.2
Wirt	1.046.580	8.590.280	1.377.620	11.013.480	4.630.440	980.490	13 180 720	2 347 115	15 527 835	16 574 415	9 436 930	7 137 485		75.6
Wood	19.658.130	80.731.060	94.745.170	174.132.280	34.218.340	72.515.080	93 947 420	167 261 160	261 208 580	280 864 710	269 520 580	11 344 130		4.2
Wyoming	2.038.190	9.125.060	4.165.470	15.327.480	36.077.820	4.006.180	45 201 620	8 723 630	53 925 250	55 963 440	49 121 780	6 841 660		13.9
	$211.812.551	$1.131.222.538	$954.285.175	$2.297.320.264	$801.824.577	$941.979.733	$ 2.032 147 107	$1 896 367 916	$3 928 515 023	$4 240 427 574	$3 996 919 353	$250 657 216	$7 148 995	6.1

Net increase $243 508 221

	PERSONAL PROPERTY														
		CLASS I			CLASS II		CLASS III	CLASS IV	TOTAL		TOTAL ASSESSED VALUATIONS				
COUNTIES	Districts	Munici-palities	Total	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1976	1975	Increase	Decrease	Per Cent
Barbour	$ 1 552 620	$ 1 776 885	$ 3 329 505	$ 342 945	$ 169 900	$ 512 845	$ 18 733 735	$ 4 146 900	$ 20 629 300	$ 6 093 685	$ 26 722 985	$ 23 383 795	$ 3 329 190	$	14.2
Berkeley	4 058 743	7 236 325	11 295 068	2 826 888	17 785	2 844 673	57 517 776	8 399 135	64 403 407	15 653 245	80 056 652	70 009 251	10 047 401		14.3
Boone	664 150	4 629 400	5 293 550	2 363 850	220 500	2 584 350	48 375 700	2 619 300	51 403 700	7 469 200	58 872 900	51 454 200	7 418 700		14.4
Braxton	1 410 860	2 113 135	3 523 995	396 615	81 100	477 715	12 048 765	3 415 315	13 856 240	5 609 550	19 465 790	17 835 770	1 630 020		9.1
Brooke	413 700	4 908 750	5 322 450	1 117 800	15 100	1 132 900	24 695 525	24 002 925	26 227 025	28 926 775	55 153 800	54 267 815	885 985		1.6
Cabell	5 054 010	62 575 990	67 630 000	1 485 990	280 700	1 766 690	73 401 710	93 215 090	79 941 710	156 071 780	236 013 490	217 140 665	18 872 825		8.7
Calhoun	639 335	1 144 025	1 783 360	500 900	43 850	544 750	6 519 995	868 755	7 660 230	2 056 630	9 716 850	9 621 170	95 680		1.0
Clay	222 860	599 550	822 410	843 120	51 500	894 620	7 231 060	821 070	8 297 040	1 472 120	9 769 160	9 173 080	596 080		6.5
Doddridge	479 770	1 098 320	1 578 090	153 220	33 600	186 820	4 588 840	555 230	5 221 830	1 687 150	6 908 980	6 144 960	764 020		12.4
Fayette	2 522 775	9 247 470	11 770 245	126 315 041	408 796	126 723 837	56 125 049	10 609 707	184 962 865	20 265 973	205 228 838	192 962 217	12 266 621		6.4
Gilmer	1 005 540	1 333 420	2 338 960	461 940	94 950	556 890	10 764 040	1 876 920	12 231 520	3 305 290	15 536 810	13 634 830	1 901 980		13.9
Grant	2 473 240	1 381 865	3 855 105	325 900	152 150	478 050	13 711 425	3 435 380	16 510 565	4 969 395	21 479 960	17 101 350	4 378 610		25.6
Greenbrier	11 199 750	10 336 425	21 536 175	1 815 470	391 600	2 207 070	27 707 210	11 461 670	40 722 430	22 189 695	82 912 125	73 508 400	9 403 725		12.8
Hampshire	4 930 340	1 348 520	6 278 860	843 640	64 910	908 550	12 392 580	2 368 120	18 166 560	3 781 550	21 948 110	18 989 310	2 958 800		15.6
Hancock	1 425 800	10 635 200	12 061 000	959 600	52 600	1 012 200	26 356 700	87 142 900	28 741 100	97 830 700	126 571 800	120 851 300	5 720 500		4.7
Hardy	5 264 246	1 524 005	6 788 251	318 475	194 935	513 410	4 514 305	3 726 830	10 097 026	5 445 770	15 542 796	15 071 310	471 486		3.1
Harrison	5 466 800	26 586 090	32 052 890	1 865 250	426 310	2 291 560	96 941 821	38 524 075	104 273 871	65 536 475	169 810 346	145 664 245	24 146 101		16.6
Jackson	2 364 850	5 092 910	7 457 760	1 049 930	189 330	1 239 260	53 760 110	5 154 610	57 174 890	10 436 850	67 611 740	65 710 840	1 900 900		2.9
Jefferson	5 118 000	5 579 885	10 697 885	2 406 800	171 700	2 578 500	13 372 285	6 684 135	20 897 085	12 435 720	33 332 805	32 404 800	928 005		2.9
Kanawha	10 758 063	150 406 260	161 164 323	6 998 995	1 098 211	8 097 206	168 110 696	211 718 071	185 867 754	363 222 542	549 090 296	511 484 657	37 605 639		7.3
Lewis	2 472 350	5 679 000	8 151 350	638 450	78 600	717 050	15 323 150	4 554 150	18 433 950	10 311 750	28 745 700	25 977 650	2 768 050		10.7
Lincoln	272 010	1 359 050	1 631 060	504 380	22 535	526 915	9 500 155	1 192 675	10 276 545	2 574 260	12 850 805	11 085 320	1 765 485		15.9
Logan	6 405 200	12 324 800	18 730 000	1 283 700	29 350	1 313 050	54 019 250	5 810 650	61 708 150	18 164 800	79 872 950	64 438 000	15 434 950		23.9
Marion	4 670 497	22 160 196	26 830 693	1 617 325	272 400	1 889 725	37 943 501	38 819 238	44 231 323	61 251 834	105 483 157	91 826 158	13 656 999		14.9
Marshall	5 271 440	6 189 170	11 460 610	991 980	230 100	1 222 080	125 674 330	21 577 520	131 937 750	27 996 790	159 934 540	155 079 960	4 854 580		3.1
Mason	2 536 200	2 968 500	5 504 700	792 500	217 300	1 009 800	38 157 000	4 662 250	41 485 700	7 848 050	49 333 750	47 156 250	2 177 500		4.6
Mercer	3 767 740	21 475 560	25 243 300	4 821 900	188 350	5 010 250	27 961 810	21 521 830	36 551 450	43 185 740	79 737 190	64 368 330	15 368 860		23.9
Mineral	2 141 402	4 482 478	6 623 880	1 310 309	405 006	1 715 315	24 503 983	9 781 512	27 955 694	14 668 996	42 624 690	30 501 552	12 123 138		39.7
Mingo	1 010 200	6 381 900	7 392 100	1 902 350	163 850	2 066 200	26 749 750	6 806 650	29 662 300	13 352 400	43 014 700	33 671 100	9 343 600		27.7
Monongalia	5 840 795	14 711 375	20 552 170	4 572 430	396 770	4 969 200	35 796 340	22 727 345	46 209 565	37 835 490	84 045 055	77 064 780	6 980 275		9.0
Monroe	3 330 700	1 400 600	4 731 300	365 000	59 200	424 200	4 089 550	1 092 200	7 785 250	2 552 000	10 337 250	9 976 900	360 350		3.6
Morgan	764 200	1 099 600	1 863 800	546 170	32 600	578 770	6 167 910	1 686 970	7 478 280	2 819 170	10 297 450	9 748 875	548 575		5.6
McDowell	1 358 390	10 456 090	11 814 480	2 528 750	181 800	2 710 550	66 516 610	16 862 710	70 403 750	27 502 600	97 906 350	86 299 370	11 606 980		13.4
Nicholas	1 632 100	3 423 050	5 055 150	1 585 300	437 000	2 022 300	40 365 950	6 096 800	43 583 350	9 956 850	53 540 200	40 742 050	12 798 150		31.4
Ohio	1 557 725	64 513 511	66 071 236	1 035 900	256 650	1 292 550	11 479 650	76 497 834	14 073 275	141 267 995	155 341 270	150 271 374	5 069 896		3.4
Pendleton	4 205 440	1 247 640	5 453 080	388 790	14 980	403 770	5 174 410	1 173 160	9 768 640	2 435 780	12 204 420	11 697 850	506 570		4.3
Pleasants	156 070	1 417 840	1 573 910	138 810	199 960	338 770	9 832 040	4 383 495	10 126 920	6 001 295	16 128 215	14 580 975	1 547 240		10.6
Pocahontas	2 555 500	2 202 250	4 757 750	207 100	68 300	275 400	6 155 550	2 106 675	8 918 150	4 377 225	13 295 375	11 958 990	1 336 385		11.2
Preston	4 356 035	4 901 665	9 257 700	1 030 790	187 296	1 218 086	22 861 257	6 658 245	28 248 082	11 747 205	39 995 287	29 248 597	10 746 690		36.7
Putnam	4 552 810	2 027 150	6 579 960	1 244 350	179 800	1 424 150	87 118 570	3 589 330	92 915 730	5 796 280	98 712 010	83 364 230	15 347 780		18.4
Raleigh	6 919 355	17 231 244	24 150 599	2 713 450	151 350	2 864 800	40 942 100	17 682 505	50 574 905	35 065 099	85 640 004	76 665 800	8 974 204		11.7
Randolph	2 332 725	7 870 675	10 203 400	696 650	215 075	911 725	16 689 900	8 574 125	19 719 275	16 659 875	36 379 150	28 999 825	7 379 325		25.4
Ritchie	1 459 630	2 077 060	3 536 690				7 359 520	3 507 680	8 819 150	5 584 740	14 403 890	13 679 150	724 740		5.3
Roane	2 561 340	4 342 950	6 904 290				10 498 410	4 029 060	13 059 750	8 372 010	21 431 760	20 468 350	963 410		4.7
Summers	811 840	2 370 160	3 182 000	556 050	53 170	609 220	3 643 520	2 492 660	5 011 410	4 915 990	9 927 400	9 903 000	24 400		.2
Taylor	1 356 690	3 521 880	4 878 570	679 240	35 080	714 320	9 144 200	6 684 320	11 180 130	10 241 280	21 421 410	19 042 950	2 378 460		12.5
Tucker	788 450	1 490 090	2 278 540	209 340	279 100	488 440	3 821 480	3 256 830	4 819 270	5 026 020	9 845 290	8 603 910	1 241 380		14.4
Tyler	1 014 750	4 005 050	5 019 800	353 150	368 600	721 750	8 824 600	2 860 100	10 192 500	7 233 750	17 426 250	17 119 500	306 750		1.8
Upshur	1 963 105	3 383 660	5 346 765	1 073 505	102 095	1 175 600	21 251 270	4 197 510	24 287 880	7 683 265	31 971 145	28 470 715	3 500 430		12.3
Wayne	895 030	4 617 960	5 512 990	2 032 040	576 870	2 608 910	15 997 800	12 102 400	18 924 870	17 297 230	36 222 100	34 790 240	1 431 860		4.1
Webster	836 980	1 087 820	1 924 800	523 440	34 000	557 440	13 018 070	1 917 070	14 378 490	3 038 890	17 417 380	10 229 230	7 188 150		70.2
Wetzel	753 090	3 658 330	4 411 420				5 605 270	10 413 170	6 358 360	14 071 500	20 429 860	18 625 180	1 804 680		9.7
Wirt	1 682 450	396 725	2 079 175	154 650	94 400	249 050	4 686 375	504 775	6 523 475	995 900	7 519 375	6 901 240	618 135		9.0
Wood	3 329 320	24 802 090	28 131 410				52 888 210	53 163 960	56 217 530	77 966 050	134 183 580	129 993 530	4 190 050		3.2
Wyoming	1 343 450	4 783 050	6 126 500				56 814 100	4 198 450	58 157 550	8 981 500	67 139 050	44 335 580	22 803 470		51.4
	$153 740 261	$585 801 799	$739 542 060	$189 699 248	$6 672 103	$196 371 351	$1 663 635 038	$916 955 802	$2 007 074 547	$1 509 429 704	$3 516 504 251	$3 163 330 436	$353 173 815		11.2

Net increase $353 173 815

	PUBLIC UTILITIES											
		CLASS I		CLASS III	CLASS IV	TOTAL		TOTAL ASSESSED VALUATIONS				
COUNTIES	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1976	1975	Increase	Decrease	Per Cent
Barbour	$ 294 600	$ 93 800	$ 388 400	$ 9 031 100	$ 1 323 700	$ 9 325 700	$ 1 417 500	$ 10 743 200	$ 8 771 500	$ 1 971 700	$	22.5
Berkeley	57 400	155 000	212 400	11 765 400	6 118 100	11 822 800	6 273 100	18 095 900	16 926 600	1 169 300		6.9
Boone	213 800	381 500	595 300	22 241 100	2 034 400	22 454 900	2 415 900	24 870 800	22 454 600	2 416 200		10.8
Braxton	118 000	173 400	291 400	12 686 600	2 333 400	12 804 600	2 506 800	15 311 400	13 914 500	1 396 900		10
Brooke	182 900	202 100	385 000	8 792 200	4 229 300	8 975 100	4 431 400	13 406 500	12 026 600	1 379 900		11.5
Cabell	258 200	1 077 600	1 335 800	25 683 400	34 214 500	25 941 600	35 292 100	61 233 700	58 860 800	2 372 900		4
Calhoun	375 800	214 000	589 800	9 358 000	609 400	9 733 800	823 400	10 557 200	8 261 600	2 295 600		27.8
Clay	176 000	50 000	226 000	9 538 000	528 200	9 714 000	578 200	10 292 200	9 252 700	1 039 500		11.2
Doddridge	811 500	176 900	988 400	18 298 200	413 700	19 109 700	590 600	19 700 300	15 850 100	3 850 200		24.3
Fayette	176 100	566 500	742 600	43 336 100	7 980 800	43 512 200	8 547 300	52 059 500	49 995 600	2 063 900		4.1
Gilmer	508 600	368 200	876 800	17 058 100	761 600	17 566 700	1 129 800	18 696 500	15 731 700	2 964 800		18.8
Grant	16 800	36 600	53 400	81 875 100	588 400	81 891 900	625 000	82 516 900	84 994 800		2 477 900	2.9
Greenbrier	72 300	292 600	364 900	31 411 400	6 769 600	31 483 700	7 062 200	38 545 900	35 470 300	3 075 600		8.7
Hampshire	17 600	90 800	108 400	18 608 100	3 556 500	18 625 700	3 647 300	22 273 000	21 033 600	1 239 400		5.9
Hancock	113 500	312 300	425 800	8 368 800	6 569 400	8 482 300	6 881 700	15 364 000	14 504 400	859 600		5.9
Hardy	82 600	24 100	106 700	14 484 800	675 900	14 567 400	700 000	15 267 400	16 157 800		890 400	5.5
Harrison	1 544 000	1 807 500	3 351 500	88 518 300	15 373 500	90 062 300	17 181 000	107 243 300	100 267 800	6 975 500		7
Jackson	230 400	288 100	518 500	20 476 300	2 334 600	20 706 700	2 622 700	23 329 400	22 107 800	1 221 600		5.5
Jefferson	13 400	77 500	90 900	13 401 000	2 627 500	13 414 400	2 705 000	16 119 400	16 411 500		292 100	1.8
Kanawha	1 842 100	2 950 900	4 793 000	103 550 100	105 117 400	105 392 200	108 068 300	213 460 500	201 263 [illegible]	[illegible]		6.1
Lewis	1 044 200	1 331 700	2 375 900	32 650 000	3 023 100	33 694 200	4 354 800	38 049 000	35 957 500	2 091 500		5.8
Lincoln	332 100	169 200	501 300	26 942 900	838 100	27 275 000	1 007 300	28 282 300	25 589 000	2 693 300		10.5
Logan	356 700	364 800	721 500	24 500 300	6 580 300	24 857 000	6 945 100	31 802 100	29 569 800	2 232 300		7.5
Marion	205 100	816 600	1 021 700	20 474 100	20 505 600	20 679 200	21 322 200	42 001 400	38 533 400	3 468 000		9
Marshall	554 100	604 500	1 158 600	31 732 300	6 814 100	32 286 400	7 418 600	39 705 000	37 048 100	2 656 900		7.2
Mason	252 500	365 400	617 900	26 352 300	2 604 400	26 604 800	2 969 800	29 574 600	25 509 500	4 065 100		15.9
Mercer	158 100	702 600	860 700	27 426 000	28 317 000	27 584 100	29 019 600	56 603 700	52 277 700	4 326 000		8.3
Mineral	45 400	103 400	148 800	8 509 300	3 752 200	8 554 700	3 855 600	12 410 300	12 429 300		19 000	.2
Mingo	204 500	222 600	427 100	32 711 900	8 854 600	32 916 400	9 077 200	41 993 600	39 324 600	2 669 000		6.8
Monongalia	520 200	586 300	1 106 500	44 740 200	9 097 300	45 260 400	9 683 600	54 944 000	55 401 500		457 500	.8
Monroe	46 600	94 500	141 100	9 893 300	1 057 300	9 939 900	1 151 800	11 091 700	9 848 600	1 243 100		12.6
Morgan	9 400	38 700	48 100	6 837 100	838 500	6 846 500	877 200	7 723 700	7 223 800	499 900		6.9
McDowell	420 300	405 800	826 100	40 235 700	8 715 500	40 656 000	9 121 300	49 777 300	47 422 500	2 354 800		5
Nicholas	115 800	189 400	305 200	11 359 700	1 930 300	11 475 500	2 119 700	13 595 200	12 313 400	1 281 800		10.4
Ohio	199 500	758 300	957 800	4 823 000	15 910 600	5 022 500	16 668 900	21 691 400	20 532 100	1 159 300		5.6
Pendleton	81 500	49 400	130 900	8 347 200	282 200	8 428 700	331 600	8 760 300	8 432 600	327 700		3.9
Pleasants	180 200	228 200	408 400	14 076 800	1 087 000	14 257 000	1 315 200	15 572 200	13 556 100	2 016 100		14.9
Pocahontas	82 500	41 700	124 200	8 471 300	836 800	8 553 800	878 500	9 432 300	8 760 000	672 300		7.7
Preston	375 600	264 600	640 200	31 873 400	3 075 300	32 249 000	3 339 900	35 588 900	33 449 500	2 139 400		6.4
Putnam	838 900	883 000	1 721 900	74 544 400	1 845 000	75 383 300	2 728 000	78 111 300	76 687 700	1 423 600		1.9
Raleigh	325 400	664 800	990 200	35 930 800	11 462 200	36 256 200	12 127 000	48 383 200	44 463 200	3 920 000		8.8
Randolph	245 200	190 900	436 100	20 292 400	3 704 100	20 537 600	3 895 000	24 432 600	23 635 100	797 500		3.4
Ritchie	328 800	207 400	536 200	11 055 500	1 376 100	11 384 300	1 583 500	12 967 800	11 031 500	1 936 300		17.6
Roane	348 100	82 100	430 200	16 995 900	1 117 200	17 344 000	1 199 300	18 543 300	15 921 200	2 622 100		16.5
Summers	78 700	94 100	172 800	16 785 800	4 836 400	16 864 500	4 930 500	21 795 000	20 280 000	1 515 000		7.5
Taylor	132 700	131 300	264 000	10 113 400	2 708 000	10 246 100	2 839 300	13 085 400	12 294 300	791 100		6.4
Tucker	51 700	89 900	141 600	3 889 700	1 280 600	3 941 400	1 370 500	5 311 900	4 689 200	622 700		13.3
Tyler	109 500	180 700	290 200	6 611 900	1 122 300	6 721 400	1 303 000	8 024 400	7 106 000	918 400		12.9
Upshur	327 100	130 400	457 500	16 011 200	1 990 000	16 338 300	2 120 400	18 458 700	16 667 100	1 791 600		10.8
Wayne	346 600	458 900	805 500	45 617 300	7 649 300	45 963 900	8 108 200	54 072 100	52 263 800	1 808 300		3.5
Webster	26 900	80 800	107 700	5 040 900	1 450 300	5 067 800	1 531 100	6 598 900	6 075 200	523 700		1.4
Wetzel	778 100	837 500	1 615 600	29 816 400	3 209 100	30 594 500	4 046 600	34 641 100	38 768 200		4 127 100	5.8
Wirt	50 900	33 100	84 000	3 118 800	248 400	3 169 700	281 500	3 451 200	3 065 100	386 100		13
Wood	317 000	554 500	871 500	18 712 900	17 541 100	19 029 900	18 095 600	37 125 500	35 158 300	1 967 200		5.6
Wyoming	285 700	511 500	797 200	30 936 500	4 633 100	31 222 200	5 144 600	36 366 800	33 781 600	2 584 900		7.7
	$16 879 300	$21 804 000	$38 683 300	$1 325 895 600	$394 475 300	$1 342 774 900	$416 279 300	$1 759 054 200	$1 657 333 500	$109 984 700	$8 264 000	6

Net Increase $101 720 700

	ALL PROPERTY																
		CLASS I		CLASS II	CLASS II	TAXABLE	PROPERTY	CLASS III	CLASS IV	TOTAL		TOTAL	TOTAL ASSESSED VALUATIONS				
COUNTIES	Districts	Munici-palities	Total	Hmstd Exempt Property	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	Taxable Property	1976	1975	Increase	Decrease	Per Cent
Barbour	$ 1 847 220	$ 1 870 685	$ 3 717 905	$ 2 389 875	$ 9 695 370	$ 4 389 650	$ 14 085 020	$ 33 873 383	$ 8 218 425	$ 45 415 973	$ 14 478 780	$ 59 894 731	$ 62 284 606	$ 55 491 325	$ 6 793 283	$	12.2
Berkeley	4 116 143	7 391 325	11 507 468	6 886 318	47 768 904	15 300 733	63 069 637	102 143 424	27 976 831	154 028 471	50 668 889	204 697 360	211 583 678	194 210 941	17 372 737		8.9
Boone	877 950	5 010 900	5 888 850	3 090 500	11 968 850	3 423 075	15 391 925	105 428 000	8 196 300	118 274 800	16 630 275	134 905 075	137 995 575	127 375 350	10 620 225		8.3
Braxton	1 528 800	2 286 555	3 815 355	2 183 445	9 393 845	2 748 895	12 142 740	30 057 375	8 051 270	40 980 080	13 086 700	54 066 780	56 230 225	51 801 435	4 428 790		8.5
Brooke	596 600	5 110 850	5 707 450	5 920 100	24 028 425	18 486 225	42 514 650	43 264 415	46 645 390	67 889 440	70 242 465	138 131 905	144 052 005	140 177 865	3 874 140		2.8
Cabell	5 312 210	63 653 580	68 965 790	24 558 780	55 638 400	83 359 980	138 998 280	125 316 190	230 321 280	186 266 800	377 334 870	563 601 670	588 160 450	559 424 315	28 736 135		5.1
Calhoun	1 015 135	1 358 025	2 373 160	1 882 470	10 857 000	1 084 310	11 941 310	19 142 885	2 861 255	31 015 020	5 303 590	36 318 610	38 211 080	35 078 260	3 132 820		8.9
Clay	398 860	649 550	1 048 410	1 708 140	8 632 640	819 800	9 452 440	28 739 120	2 486 100	37 770 620	3 955 450	41 726 070	43 434 210	40 350 050	3 084 160		7.6
Doddridge	1 291 270	1 275 220	2 566 490	1 082 280	5 807 050	768 910	6 575 960	26 438 440	1 841 730	33 536 760	3 885 860	37 422 620	38 504 810	31 147 470	7 357 440		23.6
Fayette	2 698 875	9 813 970	12 512 845	8 174 037	148 049 461	17 945 467	165 994 928	130 338 164	32 176 989	281 086 500	59 936 426	341 022 926	349 196 963	332 729 693	16 467 270		4.9
Gilmer	1 514 140	1 701 620	3 215 760	2 019 600	6 820 970	1 824 810	8 645 780	32 724 240	4 632 230	41 059 350	8 158 660	49 218 010	51 237 610	45 794 900	5 442 710		11.9
Grant	2 490 040	1 418 465	3 908 505	1 201 780	8 812 380	2 749 050	11 561 430	99 820 465	6 606 470	111 122 885	10 773 985	121 896 870	123 088 630	120 204 700	2 883 930		2.4
Greenbrier	11 272 080	10 628 025	21 900 075	5 291 420	27 348 395	11 998 945	39 347 340	77 165 610	26 405 985	115 786 055	49 032 955	164 819 010	171 110 430	154 048 955	17 061 475		11.1
Hampshire	4 947 940	1 437 320	6 385 260	1 389 990	26 669 560	3 241 840	30 411 400	34 577 050	8 304 860	66 584 550	13 404 020	80 078 570	81 468 560	74 195 360	7 273 200		9.8
Hancock	1 539 300	10 947 500	12 486 800	7 163 800	14 265 600	41 256 950	55 522 550	45 585 400	156 307 900	61 390 300	208 512 350	269 902 650	277 096 450	269 598 650	7 497 800		2.8
Hardy	5 346 846	1 548 105	6 894 951	1 723 710	13 798 880	2 324 995	16 123 875	24 157 480	7 258 585	43 303 206	11 131 685	54 434 891	56 158 601	54 282 982	1 875 619		3.5
Harrison	7 010 800	28 393 590	35 404 390	16 150 920	42 594 210	54 948 510	97 542 720	207 911 711	96 182 785	257 516 721	179 524 885	437 041 606	453 311 306	413 622 936	39 688 370		9.6
Jackson	2 595 250	5 381 010	7 976 260	3 139 670	18 103 320	11 194 690	29 298 010	92 107 580	14 645 990	112 806 150	31 221 690	144 027 840	147 167 510	141 959 080	5 208 400		3.7
Jefferson	5 131 400	5 657 385	10 788 785	3 078 100	12 455 820	7 815 700	20 271 520	88 869 135	17 618 235	106 456 355	31 091 320	137 547 675	140 825 775	121 018 450	19 807 325		16.2
Kanawha	12 600 163	153 357 160	165 957 323	38 502 784	121 968 894	205 461 550	327 430 444	365 016 845	545 925 295	499 585 902	904 744 005	1 404 329 907	1 442 832 071	1 366 513 079	76 318 992		5.6
Lewis	3 516 550	7 010 700	10 527 250	4 081 600	13 002 900	4 832 550	17 835 450	54 318 000	12 449 350	70 837 450	24 292 600	95 130 050	99 191 650	92 883 470	6 308 180		6.8
Lincoln	604 110	1 528 250	2 132 360	1 856 945	10 661 475	1 494 410	12 155 885	41 935 975	3 484 355	53 201 560	6 507 015	59 708 575	61 565 520	64 255 730		2 690 210	4.2
Logan	6 761 900	12 689 600	19 451 500	3 980 050	16 055 550	4 118 600	20 174 150	100 234 050	19 243 900	123 051 500	36 052 100	159 103 600	163 063 650	144 820 200	18 243 450		12.6
Marion	4 875 597	22 976 796	27 852 393	16 428 075	40 258 000	45 757 925	86 015 925	86 696 101	100 507 373	131 829 698	169 242 094	301 071 792	317 499 867	297 725 873	19 773 994		6.6
Marshall	5 825 540	6 793 670	12 619 210	6 441 330	28 839 330	18 691 120	47 530 450	197 684 880	48 799 110	232 349 750	74 283 900	306 633 650	313 074 980	302 962 840	10 112 140		3.3
Mason	2 790 700	3 331 900	6 122 600	3 535 100	15 530 000	10 804 850	26 334 850	76 229 204	12 358 750	94 549 904	26 495 500	121 045 404	124 580 494	117 791 383	6 789 111		5.8
Mercer	3 925 840	22 178 160	26 104 000	10 985 870	43 913 120	33 923 840	77 836 960	75 330 930	81 880 550	123 169 890	137 982 550	261 152 440	272 148 310	241 831 940	30 316 370		12.5
Mineral	2 186 802	4 585 878	6 772 680	5 148 231	33 945 672	11 219 414	45 165 086	41 520 218	20 721 997	77 652 692	36 527 289	114 179 981	119 326 212	86 492 395	32 833 817		38.0
Mingo	1 214 700	6 604 500	7 819 200	2 577 300	10 081 400	5 267 050	15 348 450	73 675 000	22 656 100	84 971 100	34 527 650	119 498 750	122 076 050	108 726 300	13 349 750		12.3
Monongalia	6 360 995	15 297 675	21 658 670	11 487 080	42 323 190	38 645 315	80 968 505	143 618 010	70 512 205	192 302 195	124 455 195	316 757 390	328 244 480	311 698 620	16 545 860		5.3
Monroe	3 377 300	1 495 100	4 872 400	2 034 550	15 379 250	1 739 350	17 118 600	16 555 700	3 417 900	35 312 250	6 652 350	41 964 600	43 999 150	39 728 550	4 270 600		10.7
Morgan	773 600	1 138 300	1 911 900	2 053 480	18 216 610	1 858 720	20 075 330	21 635 060	4 573 190	40 625 270	7 570 210	48 195 480	50 248 940	47 918 815	2 330 125		4.8
McDowell	1 778 890	10 861 690	12 640 580	2 973 430	9 812 850	6 356 240	16 169 090	127 808 330	32 485 270	139 399 870	49 703 400	189 103 270	192 076 700	177 222 260	14 854 440		8.4
Nicholas	1 747 900	3 612 450	5 360 350	3 321 650	16 570 400	6 787 050	23 357 450	69 916 450	13 295 750	88 234 750	23 695 250	111 930 000	115 251 650	98 433 300	16 818 350		17.1
Ohio	1 757 225	85 271 811	87 029 036	12 978 436	15 786 077	59 962 166	75 748 243	22 461 168	131 023 324	40 004 470	276 257 301	316 261 771	329 240 207	318 389 725	10 850 482		3.4
Pendleton	4 286 340	1 297 040	5 583 380	1 321 600	8 916 430	974 430	9 890 860	16 113 290	2 411 980	29 316 660	4 683 450	34 000 110	35 321 710	34 052 450	1 269 260		3.7
Pleasants	336 270	1 646 040	1 982 310	1 620 945	5 127 870	5 386 880	10 514 750	28 743 210	8 244 345	34 207 350	15 277 265	49 484 615	51 105 500	42 127 870	8 977 630		21.3
Pocahontas	2 638 000	2 243 950	4 881 950	2 356 380	14 154 840	2 479 340	16 634 180	22 927 380	4 725 675	39 720 220	9 448 965	49 169 185	51 525 545	45 942 230	5 583 315		12.1
Preston	4 731 635	5 166 265	9 897 900	4 106 290	20 452 580	7 261 825	27 714 405	71 602 327	15 012 785	96 786 542	27 440 875	124 227 417	128 336 697	109 903 807	18 432 890		16.8
Putnam	5 391 710	2 910 150	8 301 860	3 743 490	29 141 340	8 270 550	37 411 890	192 530 810	7 864 030	227 063 860	19 044 730	246 108 590	249 852 080	228 748 210	21 103 870		9.2
Raleigh	7 244 755	17 896 044	25 140 799	11 296 350	42 965 920	27 586 886	70 552 806	114 806 310	60 020 276	165 016 985	105 503 206	270 520 191	281 816 601	252 778 900	29 037 701		11.5
Randolph	2 577 925	8 061 575	10 639 500	4 255 675	15 167 175	8 753 600	23 920 775	45 006 100	20 708 650	62 751 200	37 523 825	100 275 025	104 530 700	95 066 885	9 463 815		9.9
Ritchie	1 788 430	2 284 460	4 072 890	2 183 100	8 780 470	4 601 360	13 381 830	22 527 150	7 304 350	33 096 050	14 190 170	47 286 220	49 479 310	45 484 580	3 994 730		8.8
Roane	2 909 440	4 425 050	7 334 490	3 535 700	15 709 560	2 508 040	21 217 600	31 918 940	9 006 500	53 537 940	15 939 590	69 477 530	73 013 230	66 751 330	6 261 900		9.4
Summers	890 340	2 464 460	3 354 800	3 161 950	10 532 300	4 016 160	14 548 460	22 679 330	11 111 680	34 101 970	17 592 300	51 694 270	54 696 220	51 626 420	3 069 800		5.9
Taylor	1 489 390	3 653 180	5 142 570	3 386 400	10 726 840	5 240 230	15 967 070	22 986 900	14 320 720	35 203 130	23 214 130	58 417 260	61 802 660	57 475 210	4 327 450		7.5
Tucker	838 150	1 579 990	2 418 140	2 495 480	4 569 340	3 055 280	7 624 620	10 550 920	7 387 360	15 958 410	12 022 630	27 981 040	30 476 520	27 152 220	3 324 300		12.2
Tyler	1 124 750	4 185 750	5 310 500	2 384 960	5 786 950	4 825 400	10 612 350	19 251 400	6 177 300	26 163 100	15 188 450	41 351 550	43 736 000	42 197 550	1 538 450		3.6
Upshur	2 285 205	3 514 060	5 799 265	4 223 425	14 241 035	6 983 630	21 224 665	44 468 405	12 405 245	60 994 645	22 903 135	83 897 780	88 121 205	80 464 380	7 656 825		9.5
Wayne	1 043 630	5 274 860	6 318 490	5 130 900	24 313 510	13 687 020	38 000 530	71 416 310	27 385 020	96 773 450	46 366 900	143 140 350	148 271 250	142 587 650	5 683 600		4.0
Webster	863 880	1 168 620	2 032 500	2 143 580	6 094 810	1 805 790	7 900 600	47 048 500	5 022 270	54 007 190	7 996 680	62 003 870	64 147 430	38 887 090	25 260 340		65.0
Wetzel	1 931 190	4 495 830	6 427 020	3 432 660	8 588 200	13 122 190	21 710 390	41 130 580	22 901 463	51 249 970	40 519 480	91 769 450	95 202 110	95 053 380	148 730		.2
Wirt	1 743 350	419 825	2 163 175	1 046 580	8 743 930	1 472 020	10 215 950	12 405 615	1 713 670	22 892 895	3 605 515	26 498 410	27 544 990	19 393 270	8 151 720		42.0
Wood	3 646 320	25 356 590	29 002 910	19 656 130	59 721 580	94 745 170	154 466 750	105 818 450	143 221 050	169 186 350	263 322 810	432 509 160	452 174 780	434 873 410	17 301 370		4.0
Wyoming	1 629 150	5 294 550	6 923 700	2 036 180	9 123 800	4 165 470	13 289 270	123 828 420	13 389 710	134 581 370	22 849 730	157 431 100	159 469 290	127 239 270	32 230 020		25.3
	$170 616 461	$607 607 799	$778 224 260	$311 912 551	$1 320 921 778	$964 060 286	$2 284 982 064	$3 890 456 315	$2 250 410 835	$5 381 994 554	$3 822 078 920	$9 204 073 474	$9 515 986 025	$8 817 583 295	$701 092 940	$2 690 210	7.9

Net Increase $698 402 730

STATE OF WEST VIRGINIA
RICHARD L. DAILEY, TAX COMMISSIONER
TAXES LEVIED ON CLASSIFIED ASSESSED VALUATIONS—1976 TAX YEAR

LGR 12:54

	REAL ESTATE											
		CLASS II		CLASS III	CLASS IV	TOTAL						
COUNTIES	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1976	1975	Increase	Decrease	Per Cent
Barbour	$ 87,166	$ 49,877	$ 137,042	$ 113,883	$ 84,888	$ 201,028	$ 114,838	$ 315,864	$ 308,885	$ 6,979	$	2.3
Berkeley	638,222	261,160	877,382	915,780	442,380	1,541,872	683,560	2,235,522	2,182,400	53,122		2.4
Boone	118,123	50,077	168,200	841,737	110,434	957,860	160,511	1,118,371	1,109,618	8,753		1
Braxton	78,222	31,638	109,860	92,539	54,399	170,761	86,037	256,798	240,967	15,831		6.6
Brooke	320,199	309,285	629,484	273,278	614,065	593,477	923,350	1,516,827	1,505,882	10,945		1
Cabell	654,702	1,214,877	1,869,579	634,287	3,003,695	1,288,989	4,218,572	5,507,541	5,393,808	113,733		2.1
Calhoun	77,671	11,705	89,376	48,973	31,120	126,644	42,825	169,469	166,668	2,801		1.6
Clay	70,260	8,677	78,937	207,012	25,679	277,272	34,356	311,628	295,609	15,819		5.4
Doddridge	68,355	11,647	80,002	85,873	27,650	154,228	39,297	193,525	138,239	55,286		40
Fayette	295,501	591,152	886,653	839,608	454,594	1,135,109	745,746	1,880,855	1,889,253		8,398	.4
Gilmer	47,683	19,076	66,759	73,532	44,611	121,225	63,687	184,912	178,997	5,915		3.3
Grant	98,800	36,726	135,526	98,583	73,049	197,383	109,775	307,158	293,990	13,168		4.5
Greenbrier	272,258	160,847	433,105	385,297	224,825	657,555	385,672	1,043,227	995,424	47,803		4.8
Hampshire	267,505	47,278	314,783	82,374	61,158	349,879	108,437	458,316	432,020	26,296		6.1
Hancock	165,740	617,505	783,245	270,567	1,873,447	436,307	2,490,952	2,927,259	2,930,375		3,116	.1
Hardy	166,348	33,994	200,342	127,309	91,137	293,657	125,131	418,788	377,371	41,417		11
Harrison	492,414	822,950	1,315,364	542,880	1,253,429	1,035,294	2,076,379	3,111,673	3,016,506	95,167		3.2
Jackson	218,931	168,801	387,732	458,860	219,542	677,791	388,343	1,066,134	1,037,315	28,819		2.8
Jefferson	698,184	[illegible]	823,927	616,474	273,287	1,314,658	399,030	1,713,688	1,427,523	286,165		20.1
Kanawha	1,635,562	3,660,578	5,296,140	2,656,166	8,216,517	4,291,728	11,877,095	16,168,823	15,714,770	454,053		2.9
Lewis	115,175	56,168	171,343	118,205	115,128	233,380	171,296	404,676	392,770	11,906		3
Lincoln	137,324	23,980	160,604	148,529	46,573	285,853	70,153	356,006	339,583	16,423		4.8
Logan	200,040	65,599	265,639	588,116	219,871	788,156	285,470	1,073,626	1,087,394		13,768	1.3
Marion	467,166	663,634	1,130,800	683,774	1,201,706	1,150,940	1,865,340	3,016,280	2,981,846	34,434		1.2
Marshall	360,512	285,241	645,753	1,042,885	630,243	1,403,397	915,484	2,318,881	2,296,373	22,508		1
Mason	178,736	154,875	333,611	284,327	148,916	463,063	303,791	766,854	776,899		10,045	1.3
Mercer	472,613	492,200	964,813	482,225	934,977	954,838	1,427,177	2,382,015	2,199,560	182,455		8.3
Mineral	457,222	190,581	647,783	238,363	254,136	695,585	444,717	1,140,302	809,550	330,752		40.9
Mingo	112,282	66,946	169,228	380,242	238,480	502,524	325,426	827,950	823,983	3,967		.5
Monongalia	456,407	558,046	1,014,453	1,525,310	1,128,902	1,981,717	1,686,948	3,668,665	3,615,443	53,222		1.5
Monroe	160,893	22,419	183,312	58,141	34,086	219,034	56,505	272,539	245,202	27,337		11.2
Morgan	246,008	29,689	275,697	240,295	67,255	486,303	97,244	583,547	581,745	1,802		.3
McDowell	100,446	104,774	205,220	580,501	235,323	680,947	340,097	1,021,044	1,029,904		8,860	.9
Nicholas	181,798	100,220	281,998	441,843	166,286	623,611	266,506	890,117	682,450	207,667		30.4
Ohio	217,796	1,030,883	1,248,679	181,903	2,024,064	399,699	3,054,947	3,454,636	3,472,015		17,379	.5
Pendleton	96,271	13,118	109,389	57,908	26,158	153,179	39,276	192,455	189,897	2,558		1.4
Pleasants	71,413	90,550	161,963	138,398	97,829	209,811	188,379	398,190	300,365	97,825		32.6
Pocahontas	132,504	28,830	161,334	157,710	42,619	290,214	71,449	361,663	323,850	37,813		11.7
Preston	238,325	106,752	345,077	410,491	161,896	648,816	270,680	917,496	822,967	94,499		11.5
Putnam	360,820	130,715	491,535	798,489	78,379	1,159,309	209,094	1,368,403	1,299,199	69,204		5.3
Raleigh	665,213	522,175	1,187,388	1,253,775	1,175,162	1,918,988	1,697,337	3,616,325	3,456,755	159,570		2.9
Randolph	185,946	131,023	316,969	206,212	258,761	392,158	389,784	781,942	786,055		4,113	.5
Ritchie	92,080	64,757	156,837	86,210	68,497	178,290	133,254	311,523	336,048		24,525	7.3
Roane	144,136	25,590	169,730	68,175	78,780	212,313	104,372	316,685	304,109	12,576		4.1
Summers	120,613	62,774	183,387	54,400	119,839	175,013	182,613	357,626	293,649	63,977		21.8
Taylor	112,625	71,514	184,439	83,827	135,423	196,752	206,937	403,689	399,043	4,646		1.2
Tucker	46,109	36,663	80,772	56,719	73,221	103,826	108,884	212,712	156,638	56,074		35.8
Tyler	81,670	80,841	162,511	114,676	80,356	196,346	161,197	357,543	373,965		16,422	4.4
Upshur	129,068	86,724	215,792	141,206	156,712	270,274	243,436	513,710	493,277	20,433		4.1
Wayne	269,363	199,233	468,616	236,993	236,576	506,376	435,809	942,185	925,036	17,149		1.9
Webster	48,092	19,723	67,815	300,475	38,845	348,567	58,568	605,135	345,258	259,877		75.3
Wetzel	141,070	246,361	388,421	187,549	361,226	328,619	599,587	928,206	930,885		2,679	.3
Wirt	103,844	20,089	123,943	111,239	28,027	215,083	48,126	263,209	149,247	113,962		76.3
Wood	839,700	1,568,790	2,408,490	962,027	2,401,439	1,801,727	3,970,229	5,771,956	5,620,114	151,842		2.7
Wyoming	111,712	66,415	177,127	893,474	142,589	995,186	208,004	1,203,190	1,053,988	149,202		14.2
TOTAL	$14,209,089	$15,263,417	$29,672,516	$22,878,983	$30,386,280	$37,187,682	$45,719,687	$82,907,329	$79,531,082	$3,486,582	$109,305	4.2

Net Increase — $3,376,247

	PERSONAL PROPERTY														
		CLASS I			CLASS II		CLASS III	CLASS IV	TOTAL						
COUNTIES	Districts	Munici-palities	Total	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1976	1975	Increase	Decrease	Per cent
Barbour	$ 7 235	$ 10 501	$ 17 736	$ 3 196	$ 2 009	$ 5 205	$ 349 197	$ 98 032	$ 359 628	$ 110 542	$ 470 170	$ 426 334	$ 43 836	$	10.3
Berkeley	28 277	59 461	87 738	39 391	292	39 683	1 602 905	276 063	1 670 573	335 816	2 006 389	1 738 113	268 276		15.4
Boone	4 015	36 014	40 029	28 580	3 404	31 984	1 169 722	81 418	1 202 317	120 836	1 323 153	1 155 918	167 235		14.5
Braxton	6 133	12 331	18 464	3 448	951	4 399	209 504	80 559	219 085	93 841	312 926	284 980	27 946		9.8
Brooke	2 891	41 044	43 935	15 622	265	15 887	690 289	798 539	708 802	839 848	1 548 650	1 533 353	15 297		1.0
Cabell	30 551	456 702	487 253	17 966	3 833	21 799	1 774 853	2 721 954	1 823 370	3 182 489	5 005 859	4 517 167	488 692		10.8
Calhoun	2 398	6 435	8 833	3 757	493	4 250	97 800	19 547	103 955	26 475	130 430	130 577		147	.1
Clay	980	3 386	4 366	5 656	582	6 238	130 697	18 546	137 333	22 514	159 847	150 704	9 143		6.1
Doddridge	2 900	8 699	11 599	1 852	533	2 385	110 958	17 590	115 710	26 822	142 532	116 936	25 596		21.9
Fayette	17 150	77 909	95 059	1 717 379	6 737	1 724 116	1 526 152	352 429	3 260 681	437 075	3 697 756	3 425 328	272 428		7.9
Gilmer	3 771	7 496	11 267	3 464	1 053	4 517	161 461	41 896	168 696	50 445	219 141	190 108	29 033		15.3
Grant	14 397	9 772	24 169	3 794	2 152	5 946	319 257	97 167	337 448	109 091	446 539	343 770	102 769		29.9
Greenbrier	59 712	71 629	131 341	19 358	5 268	24 626	590 884	317 694	669 954	394 591	1 064 545	908 908	155 637		17.1
Hampshire	25 534	8 669	34 203	6 738	835	9 573	258 726	60 898	290 998	70 402	361 400	308 589	52 811		17.1
Hancock	8 880	79 552	88 432	11 952	812	12 764	656 572	2 608 128	677 404	2 688 492	3 365 896	3 238 439	127 457		3.9
Hardy	32 480	12 107	44 587	3 930	3 129	7 059	111 413	119 165	147 823	134 401	282 224	251 764	30 460		12.1
Harrison	33 047	195 318	228 365	22 550	6 442	28 992	2 344 053	1 141 484	2 399 650	1 343 244	3 742 894	3 203 580	539 314		16.8
Jackson	15 180	39 057	54 237	13 479	2 903	16 382	1 380 345	158 122	1 409 004	200 082	1 609 086	1 566 817	42 269		2.7
Jefferson	35 978	45 565	81 543	33 575	2 825	36 400	373 087	219 909	442 640	268 299	710 939	728 772		17 833	2.4
Kanawha	76 523	1 347 281	1 423 804	99 568	18 671	118 239	4 783 085	7 567 058	4 959 176	8 933 010	13 892 186	12 962 385	929 801		7.2
Lewis	11 515	33 548	45 063	5 947	929	6 876	285 469	107 614	302 931	142 091	445 022	393 489	51 533		13.1
Lincoln	1 839	10 886	12 725	6 819	360	7 179	256 884	38 212	265 542	49 458	315 000	275 174	39 826		14.5
Logan	43 370	98 857	142 227	17 384	470	17 854	1 463 057	186 428	1 523 811	285 755	1 809 566	1 459 721	349 845		24.0
Marion	28 233	161 659	189 892	19 553	3 976	23 529	917 474	1 132 746	965 260	1 298 381	2 263 641	2 031 740	231 901		11.4
Marshall	34 122	47 800	81 922	12 842	3 554	16 396	3 253 959	666 574	3 300 923	717 928	4 018 851	3 923 764	95 087		2.4
Mason	15 391	21 698	37 089	9 612	3 179	12 791	925 487	136 458	950 490	161 335	1 111 825	1 073 538	38 287		3.6
Mercer	22 776	156 665	179 441	58 297	2 749	61 046	676 117	628 009	757 190	787 423	1 544 613	1 239 287	305 326		24.6
Mineral	15 000	39 792	54 792	18 357	7 138	25 495	686 602	345 141	719 959	392 071	1 112 030	844 205	267 825		31.7
Mingo	6 934	54 831	61 765	26 115	2 724	28 839	734 441	232 121	767 490	289 676	1 057 166	823 422	233 744		28.4
Monongalia	35 307	107 318	142 625	55 280	5 789	61 069	865 555	663 184	956 142	776 291	1 732 433	1 665 729	66 704		4.0
Monroe	17 846	9 270	27 116	3 911	786	4 697	87 647	29 227	109 404	39 283	148 687	140 329	8 358		6.0
Morgan	5 320	9 029	14 349	7 604	535	8 139	171 739	55 407	184 663	64 971	249 634	239 748	9 886		4.1
McDowell	9 364	89 242	98 606	34 834	3 026	37 860	1 834 051	560 488	1 878 249	652 756	2 531 005	2 281 138	249 867		10.9
Nicholas	9 905	26 998	36 903	19 384	6 901	26 285	979 661	192 756	1 008 950	226 655	1 235 605	744 397	491 208		66.0
Ohio	11 501	556 945	568 446	15 311	4 414	19 725	338 987	2 641 658	365 799	3 203 017	3 568 816	3 509 983	58 833		1.7
Pendleton	23 492	8 529	32 021	4 343	204	4 547	115 617	32 079	143 452	40 812	184 264	176 418	7 846		4.4
Pleasants	1 117	12 613	13 730	1 987	3 484	5 471	281 472	155 183	284 576	171 280	455 856	419 915	35 941		8.6
Pocahontas	12 139	13 214	25 353	1 967	810	2 777	116 955	50 393	131 061	64 417	195 478	168 498	26 980		16.0
Preston	26 502	37 320	63 822	12 542	2 784	15 326	556 352	203 392	595 396	243 496	838 892	614 922	223 970		36.4
Putnam	29 443	16 592	46 035	16 094	2 821	18 915	2 253 583	115 925	2 299 120	135 338	2 434 458	2 100 488	333 970		15.9
Raleigh	57 175	163 924	221 099	44 842	2 915	47 757	1 353 218	673 167	1 455 235	840 006	2 295 241	2 179 626	115 615		5.3
Randolph	14 988	60 405	75 393	8 952	3 295	12 247	428 930	263 132	452 870	326 832	779 702	632 657	147 045		23.2
Ritchie	7 652	14 777	22 429				158 081	98 974	165 733	113 751	279 484	287 139		7 655	2.7
Roane	9 866	22 157	32 023				161 760	82 225	171 626	104 382	276 008	270 572	5 436		2.0
Summers	4 906	18 773	23 679	6 723	842	7 565	88 105	78 961	99 734	98 576	198 310	175 979	22 331		12.7
Taylor	7 624	24 194	31 818	7 634	482	8 116	205 543	183 671	220 801	208 347	429 148	382 899	46 249		12.1
Tucker	4 069	9 570	13 639	2 166	3 586	5 752	79 115	83 675	85 350	96 831	182 181	118 603	63 578		53.6
Tyler	7 626	37 481	45 107	5 308	6 674	11 982	265 267	103 882	278 201	148 037	426 238	431 606		5 368	1.2
Upshur	9 621	21 320	30 941	10 523	1 286	11 809	416 611	105 794	436 755	128 400	565 155	520 914	44 241		8.5
Wayne	4 202	37 131	41 333	24 567	9 129	33 696	386 827	372 226	415 596	418 486	834 082	811 598	22 484		2.8
Webster	3 613	6 055	9 668	4 518	379	4 897	224 744	42 682	232 875	49 116	281 991	176 491	105 500		59.8
Wetzel	6 185	34 619	40 804				184 144	394 159	190 329	428 778	619 107	570 401	48 706		8.5
Wirt	10 231	2 821	13 052	1 870	1 377	3 247	113 317	14 729	125 418	18 927	144 345	122 991	21 354		17.4
Wood	23 402	205 337	228 739				1 467 005	1 780 578	1 490 407	1 985 915	3 476 322	3 389 219	87 103		2.6
Wyoming	8 225	37 137	45 362				1 391 264	131 277	1 399 489	168 414	1 567 903	1 023 942	543 961		53.1
TOTAL	$946 533	$4 737 436	$5 683 969	$2 522 521	$149 787	$2 672 308	$42 386 020	$29 358 325	$45 855 074	$34 245 547	$80 100 621	$72 403 064	$7 728 560	$31 003	10.6

Net increase $7,697,557

STATE OF WEST VIRGINIA
RICHARD L. DAILEY, TAX COMMISSIONER
TAXES LEVIED—1976 TAX YEAR

By Board of Public Works for State Purposes, by County Commissions for County Purposes, By Boards of Education for School Purposes, and by Municipal Councils for Municipal Purposes

	STATE PURPOSES				
COUNTIES	Total 1976	Total 1975	Increase	Decrease	Per Cent
Barbour	$ 5,005	$ 4,461	$ 544	$	12.2
Berkeley	16,456	14,929	1,527	....	10.2
Boone	12,278	11,331	947	....	8.4
Braxton	4,515	4,124	391	....	9.5
Brooke	11,257	10,997	260	....	2.4
Cabell	44,237	41,753	2,484	....	5.9
Calhoun	2,858	2,622	236	....	9.
Clay	3,621	3,366	255	....	7.6
Doddridge	3,220	2,638	582	....	22.1
Fayette	24,865	23,628	1,237	....	5.2
Gilmer	4,249	3,758	491	....	13.1
Grant	11,320	11,077	243	....	2.2
Greenbrier	12,879	11,573	1,306	....	11.3
Hampshire	6,009	5,477	532	....	9.7
Hancock	23,276	22,705	571	....	2.5
Hardy	4,120	3,978	142	....	3.6
Harrison	36,176	33,071	3,105	....	9.4
Jackson	12,339	11,948	391	....	3.3
Jefferson	9,940	8,816	1,124	....	12.7
Kanawha	111,625	105,867	5,758	....	5.4
Lewis	7,831	7,297	534	....	7.3
Lincoln	5,201	4,736	465	....	9.8
Logan	13,443	11,861	1,582	....	13.3
Marion	23,722	22,360	1,362	....	6.1
Marshall	27,345	26,595	750	....	2.8
Mason	10,331	9,817	514	....	5.2
Mercer	20,265	17,961	2,304	....	12.8
Mineral	8,652	6,408	2,244	....	35.
Mingo	10,600	9,376	1,224	....	13.1
Monongalia	26,005	25,005	1,000	....	4.
Monroe	2,969	2,694	275	....	10.2
Morgan	3,672	3,568	104	....	2.9
McDowell	17,156	15,849	1,307	....	8.2
Nicholas	9,624	8,182	1,442	....	17.6
Ohio	22,812	21,947	865	....	3.9
Pendleton	2,486	2,407	79	....	3.3
Pleasants	4,277	3,641	636	....	17.5
Pocahontas	3,720	3,236	484	....	15.
Preston	10,292	8,815	1,477	....	16.8
Putnam	22,121	20,394	1,727	....	8.5
Raleigh	21,643	20,107	1,536	....	7.6
Randolph	8,037	7,325	712	....	9.7
Ritchie	3,774	3,443	331	....	9.6
Roane	5,333	4,971	362	....	7.3
Summers	4,191	3,953	238	....	6.
Taylor	4,656	4,340	316	....	7.3
Tucker	2,238	2,039	199	....	9.8
Tylor	3,204	3,040	164	....	5.4
Upshur	6,891	6,306	585	....	9.3
Wayne	11,944	11,615	329	....	2.8
Webster	5,655	3,224	2,431	....	75.4
Wetzel	7,640	7,690	....	50	.7
Wirt	1,977	1,393	584	....	41.9
Wood	33,352	32,147	1,205	....	3.7
Wyoming	14,582	11,456	3,106	....	27.1
TOTAL	$747,866	$693,317	$54,599	$50	7.9

Net increase $54,549

COUNTIES	County Current	County Bonds	Public Improvement	Total 1976	Total 1975	Increase	Decrease	Per Cent
	COUNTY PURPOSES							
Barbour	$ 286,365	$	$	$ 286,365	$ 254,856	$ 31,509	$	12.4
Berkeley	941,122			941,122	853,919	87,203		10.2
Boone	702,372			702,372	648,074	54,298		8.4
Braxton	258,164			258,164	235,813	22,351		9.5
Brooke	644,036			644,036	629,055	14,981		2.4
Cabell	2,158,804	123,866	247,731	2,530,401	2,388,306	142,095		5.9
Calhoun	155,182	8,227		163,409	150,021	13,388		8.9
Clay	207,141			207,141	192,566	14,575		7.6
Doddridge	184,241			184,241	150,907	33,334		22.1
Fayette	1,422,224			1,422,224	1,351,438	70,786		5.2
Gilmer	243,005			243,005	214,951	28,054		13.1
Grant	598,069	49,348		647,417	633,558	13,859		2.2
Greenbrier	736,280			736,280	662,125	74,155		11.2
Hampshire	331,664	12,016		343,680	313,291	30,389		9.7
Hancock	1,154,571			1,154,571	1,126,249	28,322		2.5
Hardy	235,675			235,675	227,551	8,124		3.6
Harrison	1,956,163		112,859	2,069,022	1,891,874	177,148		9.4
Jackson	705,828			705,828	678,743	27,085		4.
Jefferson	568,120			568,120	504,417	63,703		12.6
Kanawha	7,817,489			7,817,489	7,415,068	402,421		5.4
Lewis	372,788			372,788	347,357	25,431		7.3
Lincoln	446,430			446,430	406,315	40,115		9.9
Logan	768,929			768,929	678,520	90,409		13.3
Marion	1,356,637			1,356,637	1,278,998	77,639		6.1
Marshall	1,230,302			1,230,302	1,196,753	33,549		2.8
Mason	590,795			590,795	561,638	29,157		5.2
Mercer	1,126,768	32,425		1,159,193	1,027,491	131,702		12.8
Mineral	494,884			494,884	366,568	128,316		35.
Mingo	588,292	17,800		606,092	536,370	69,722		13.
Monongalia	1,487,368			1,487,368	1,430,321	57,047		4.
Monroe	170,177			170,177	154,052	16,125		10.5
Morgan	210,062			210,062	204,144	5,918		2.9
McDowell	981,197			981,197	906,711	74,486		8.2
Nicholas	550,441			550,441	467,973	82,468		17.6
Ohio	1,111,380	109,497	83,946	1,304,823	1,255,285	49,538		3.9
Pendleton	142,238			142,238	137,659	4,579		3.3
Pleasants	244,475			244,475	208,271	36,204		17.4
Pocahontas	212,729			212,729	185,224	27,505		14.8
Preston	557,971	30,884		588,855	504,128	84,727		16.8
Putnam	1,265,125			1,265,125	1,166,543	98,582		8.5
Raleigh	1,841,896	14,716		1,856,612	1,725,220	131,392		7.6
Randolph	459,515			459,515	419,004	40,511		9.7
Ritchie	215,761			215,761	295,224		79,463	26.9
Roane	284,558	20,708		305,266	284,396	20,870		7.3
Summers	239,690			239,690	226,089	13,601		6.
Taylor	266,420			266,420	248,481	17,939		7.2
Tucker	127,870			127,870	116,671	11,199		9.6
Tyler	183,397			183,397	173,920	9,477		5.4
Upshur	394,311			394,311	360,739	33,572		9.3
Wayne	671,484	11,461		682,945	664,410	18,535		2.8
Webster	323,345			323,345	184,387	138,958		75.4
Wetzel	436,973			436,973	439,945		2,972	.7
Wirt	113,073			113,073	79,705	33,368		41.9
Wood	1,907,782			1,907,782	1,838,821	68,961		3.8
Wyoming	832,800			832,800	655,183	177,617		27.1
TOTAL	$43,514,378	$430,948	$444,536	$44,389,862	$41,255,298	$3,216,999	$82,435	7.8

Net Increase $3,134,564

	SCHOOL PURPOSES							
COUNTIES	School Current	School Bonds	Permanent Improvement	Total 1976	Total 1975	Increase	Decrease	Per Cent
Barbour	$ 459,586	$ 182,232	$	$ 641,819	$ 595,606	$ 46,213	$	7.8
Berkeley	2,826,659	800,941	....	3,627,600	3,361,932	265,668	....	7.9
Boone	2,254,470	....	....	2,254,470	2,080,181	174,289	....	8.4
Braxton	387,251	107,779	27,080	522,110	482,345	39,765	....	8.2
Brooke	2,067,226	424,706	....	2,491,932	2,448,899	43,033	....	1.8
Cabell	7,856,636	....	265,427	8,122,063	7,665,958	456,105	....	5.9
Calhoun	262,256	....	....	262,256	240,771	21,485	....	8.9
Clay	332,440	93,721	....	426,161	400,348	25,813	....	6.4
Doddridge	591,371	....	....	591,371	423,803	167,568	....	39.5
Fayette	4,565,045	748,908	....	5,313,953	5,086,320	227,633	....	4.5
Gilmer	389,997	....	....	389,997	344,975	45,022	....	13.1
Grant	1,922,333	54,329	....	1,976,662	1,943,209	33,453	....	1.7
Greenbrier	1,772,477	223,456	....	1,995,933	1,818,066	177,867	....	9.8
Hampshire	827,477	67,533	....	895,010	826,386	68,624	....	8.3
Hancock	4,273,771	347,303	....	4,621,074	4,522,265	98,809	....	2.2
Hardy	625,442	151,622	....	777,064	760,624	16,440	....	2.2
Harrison	6,641,116	....	....	6,641,116	6,072,524	568,592	....	9.4
Jackson	2,265,563	184,601	....	2,450,164	2,382,770	67,394	....	2.8
Jefferson	1,706,330	486,667	....	2,192,997	2,008,847	184,150	....	9.2
Kanawha	20,492,452	3,335,046	....	23,827,498	22,732,199	1,095,299	....	4.8
Lewis	1,078,424	....	....	1,078,424	1,004,855	73,569	....	7.3
Lincoln	955,297	....	....	955,297	869,457	85,840	....	9.9
Logan	2,468,096	390,377	....	2,858,473	2,567,461	291,012	....	11.3
Marion	4,354,522	....	....	4,354,522	4,105,320	249,202	....	6.1
Marshall	5,019,644	801,610	....	5,821,254	5,683,774	137,480	....	2.4
Mason	1,896,329	7,850	....	1,904,179	1,811,786	92,393	....	5.1
Mercer	3,720,767	....	....	3,720,767	3,298,035	422,732	....	12.8
Mineral	1,588,471	332,228	....	1,920,699	1,511,390	409,309	....	27.1
Mingo	1,881,851	347,123	63,578	2,292,552	2,073,835	218,717	....	10.5
Monongalia	4,774,134	....	....	4,774,134	4,591,030	183,104	....	4.
Monroe	446,623	....	17,851	464,474	420,474	44,000	....	10.5
Morgan	630,918	177,887	....	808,805	788,306	20,499	....	2.6
McDowell	3,149,442	581,861	....	3,731,303	3,541,866	189,437	....	5.3
Nicholas	1,268,324	507,716	....	1,776,040	1,078,299	697,741	....	64.7
Ohio	4,188,208	1,220,874	....	5,409,082	5,442,484	....	33,402	.6
Pendleton	410,898	....	....	410,898	397,675	13,223	....	3.3
Pleasants	784,716	190,109	....	974,825	835,563	139,262	....	16.7
Pocahontas	341,409	148,764	....	490,173	448,810	41,363	....	9.2
Preston	1,890,105	16,058	....	1,906,163	1,634,721	271,442	....	16.6
Putnam	4,060,795	373,346	....	4,434,141	4,119,609	314,532	....	7.6
Raleigh	3,972,888	1,300,925	....	5,273,813	5,065,469	208,344	....	4.1
Randolph	1,187,349	409,707	....	1,597,056	1,492,888	104,168	....	7.
Ritchie	571,354	....	....	571,354	521,183	50,171	....	9.6
Roane	489,918	21,775	....	511,693	479,294	32,399	....	6.8
Summers	769,357	....	....	769,357	600,003	169,354	....	28.2
Taylor	641,363	134,513	....	775,876	732,177	43,699	....	6.
Tucker	205,220	127,246	....	332,466	187,242	145,224	....	77.6
Tyler	588,665	188,528	....	777,193	795,406	....	18,213	2.3
Upshur	632,828	317,386	....	950,214	895,537	54,677	....	6.1
Wayne	2,192,113	....	....	2,192,113	2,132,622	59,491	....	2.8
Webster	518,939	127,982	....	646,921	426,153	220,768	....	51.8
Wetzel	1,402,584	662,487	....	2,065,081	2,086,500	....	21,419	1.
Wirt	362,942	....	....	362,942	255,839	107,103	....	41.9
Wood	6,123,581	1,312,768	....	7,436,349	7,240,840	195,509	....	2.7
Wyoming	2,585,748	44,847	87,353	2,717,948	2,151,107	566,841	....	26.4
TOTAL	$129,673,730	$16,952,812	$461,289	$147,087,831	$137,485,038	$9,675,827	$73,034	7.

COUNTIES	MUNICIPAL PURPOSES						
	Municipal Current	Municipal Bonds	Total 1976	Total 1975	Increase	Decrease	Per Cent
Barbour	$ 44,330	$ 10,075	$ 54,405	$ 50,795	$ 3,610	$	7.1
Berkeley	187,375	....	187,375	190,115	....	2,740	1.4
Boone	77,244	....	77,244	73,977	3,267	....	4.4
Braxton	58,640	4,121	62,761	58,453	4,308	....	7.4
Brooke	307,837	....	307,837	304,137	3,700	....	1.2
Cabell	*1,347,319	148,938	1,496,257	1,392,483	103,774	....	7.5
Calhoun	28,071	....	28,071	27,371	700	....	2.6
Clay	15,293	....	15,293	13,933	1,360	....	9.8
Doddridge	19,088	....	19,088	15,528	3,560	....	22.9
Fayette	254,833	14,395	269,228	258,226	11,002	....	4.3
Gilmer	42,325	1,275	43,600	38,677	4,923	....	12.7
Grant	41,678	....	41,678	37,384	4,294	....	11.5
Greenbrier	209,269	11,416	220,685	222,475	....	1,790	.8
Hampshire	52,675	....	52,675	49,101	3,574	....	7.3
Hancock	903,082	....	903,082	885,269	17,813	....	2.
Hardy	63,941	....	63,941	40,681	23,260	....	57.2
Harrison	724,477	....	724,477	678,337	46,140	....	6.8
Jackson	95,015	12,928	107,943	102,462	5,481	....	5.7
Jefferson	114,634	....	114,634	112,136	2,498	....	2.2
Kanawha	4,214,102	778,344	4,992,446	4,759,675	232,771	....	4.9
Lewis	83,091	....	83,091	81,407	1,684	....	2.1
Lincoln	21,768	1,299	23,067	22,243	824	....	3.7
Logan	122,377	....	122,377	122,315	62	....	.1
Marion	645,654		645,654	622,180	23,474	....	3.8
Marshall	269,904	29,295	299,199	286,109	13,090	....	4.6
Mason	83,073	9,900	92,973	91,878	1,095	....	1.2
Mercer	486,846	35,088	521,934	484,593	37,341	....	7.7
Mineral	199,055	....	199,055	154,637	44,418	....	28.7
Mingo	139,098	39,029	178,127	174,479	3,648	....	2.1
Monongalia	355,879	112,413	468,292	623,284	....	154,992	24.9
Monroe	25,807	....	25,807	23,946	1,861	....	7.8
Morgan	28,937	....	28,937	29,075	....	138	.5
McDowell	217,316	13,561	230,877	220,563	10,314	....	4.7
Nicholas	124,731	3,851	128,582	116,072	12,510	....	10.8
Ohio	766,041	220,571	986,612	949,063	37,549	....	4.
Pendleton	16,116	....	16,116	16,104	12	....	.1
Pleasants	74,927	....	74,927	63,464	11,463	....	18.1
Pocahontas	32,090	....	32,090	29,919	2,171	....	7.3
Preston	124,713	....	124,713	114,293	10,420	....	9.1
Putnam	80,818	1,069	81,867	81,274	613	....	.8
Raleigh	393,006	....	393,006	368,304	24,702	....	6.7
Randolph	135,237	....	135,237	128,300	6,937	....	5.4
Ritchie	73,553	....	73,553	68,650	4,903	....	7.1
Roane	34,800	22,034	56,834	53,726	3,108	....	5.8
Summers	96,152	6,865	103,017	96,338	6,679	....	6.9
Taylor	89,272	....	89,272	85,252	4,020	....	4.7
Tucker	46,550	....	46,550	44,403	2,147	....	4.8
Tyler	62,249	....	62,249	62,217	32	....	.1
Upshur	93,948	....	93,948	89,743	4,205	....	4.7
Wayne	*146,493	88,625	235,118	233,257	1,861	....	.8
Webster	31,086	....	31,086	29,309	1,777	....	6.1
Wetzel	124,561	28,374	152,935	148,914	4,021	....	2.7
Wirt	12,772	....	12,772	9,184	3,588	....	39.1
Wood	976,456	8,208	984,664	960,988	23,676	....	2.5
Wyoming	114,762	....	114,762	111,726	3,036	....	2.7
TOTAL	$15,130,366	$1,601,674	$16,732,040	$16,108,424	$783,276	$159,660	4.9

Net Increase $623,616

*Includes Huntington Board of Parks Commission

ALL PURPOSES					
Total 1976	Total 1975	Increase	Decrease	Per Cent	COUNTIES
$ 987,594	$ 905,718	$ 81,876	$	9.	Barbour
4,772,553	4,420,895	351,658	....	8.	Berkeley
3,046,364	2,813,563	232,801	....	8.3	Boone
847,550	780,735	66,815	....	8.6	Braxton
3,455,062	3,393,088	61,974	....	1.8	Brooke
12,192,958	11,488,500	704,458	....	6.1	Cabell
456,594	420,785	35,809	....	8.5	Calhoun
652,216	610,213	42,003	....	6.9	Clay
797,920	592,876	205,044	....	34.6	Doddridge
7,030,270	6,719,612	310,658	....	4.6	Fayette
680,851	602,361	78,490	....	13.	Gilmer
2,677,077	2,625,228	51,849	....	2.	Grant
2,965,777	2,714,239	251,538	....	9.3	Greenbrier
1,297,374	1,194,255	103,119	....	8.6	Hampshire
6,702,003	6,556,488	145,515	....	2.2	Hancock
1,080,800	1,032,834	47,966	....	4.6	Hardy
9,470,791	8,675,806	794,985	....	9.2	Harrison
3,276,274	3,175,923	100,351	....	3.2	Jackson
2,885,691	2,634,216	251,475	....	9.5	Jefferson
36,749,058	35,012,809	1,736,249	....	5.	Kanawha
1,542,134	1,440,916	101,218	....	7.	Lewis
1,429,995	1,302,751	127,244	....	9.8	Lincoln
3,763,222	3,380,157	383,065	....	11.3	Logan
6,380,535	6,028,858	351,677	....	5.8	Marion
7,378,100	7,193,231	184,869	....	2.6	Marshall
2,598,278	2,475,119	123,159	....	5.	Mason
5,422,159	4,828,080	594,079	....	12.3	Mercer
2,623,290	2,039,003	584,287	....	28.7	Mineral
3,087,371	2,794,060	293,311	....	10.4	Mingo
6,755,799	6,669,640	86,159	....	1.3	Monongalia
663,427	601,166	62,261	....	10.4	Monroe
1,051,476	1,025,093	26,383	....	2.6	Morgan
4,960,533	4,684,989	275,544	....	5.9	McDowell
2,464,687	1,670,526	794,161	....	47.5	Nicholas
7,723,329	7,668,779	54,550	....	.7	Ohio
571,738	553,845	17,893	....	3.2	Pendleton
1,298,504	1,110,939	187,565	....	16.9	Pleasants
738,712	667,189	71,523	....	10.7	Pocahontas
2,630,023	2,261,957	368,066	....	16.3	Preston
5,803,274	5,387,820	415,454	....	7.7	Putnam
7,545,074	7,179,100	365,974	....	5.1	Raleigh
2,199,845	2,047,517	152,328	....	7.4	Randolph
864,442	888,500	....	24,058	2.7	Ritchie
879,126	822,387	56,739	....	6.9	Roane
1,116,255	926,383	189,872	....	20.5	Summers
1,136,224	1,070,250	65,974	....	6.2	Taylor
509,124	350,355	158,769	....	45.3	Tucker
1,026,043	1,034,583	....	8,540	.8	Tyler
1,445,364	1,352,325	93,039	....	6.9	Upshur
3,122,120	3,041,904	80,216	....	2.6	Wayne
1,007,007	643,073	363,934	....	56.6	Webster
2,662,629	2,683,049	....	20,420	.8	Wetzel
490,764	346,121	144,643	....	41.8	Wirt
10,362,147	10,072,796	289,351	....	2.9	Wood
3,680,072	2,929,472	750,600	....	25.6	Wyoming
$208,957,599	$195,542,077	$13,468,540	$53,018	6.9	

Net Increase $13,415,522

COUNTIES	PUBLIC UTILITY PROPERTY											
		CLASS I		CLASS III	CLASS IV	TOTAL						
	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1976	1975	Increase	Decrease	Per Cent
Barbour	$ 1,373	$ 555	$ 1,928	$ 168,340	$ 31,292	$ 169,713	$ 31,847	$ 201,560	$ 170,479	$ 31,081	$	18.2
Berkeley	400	1,274	1,674	327,878	201,090	328,278	202,364	530,642	500,362	30,280		6.1
Boone	1,292	2,904	4,196	537,790	62,854	539,082	65,758	604,840	548,027	56,813		10.4
Braxton	513	1,038	1,551	220,595	55,680	221,108	56,718	277,826	254,808	23,018		9
Brooke	1,278	1,665	2,943	245,760	140,882	247,038	142,547	389,585	353,853	35,732		10.1
Cabell	1,561	8,234	9,795	621,025	1,048,738	622,586	1,056,972	1,679,558	1,577,525	102,033		6.5
Calhoun	1,409	1,204	2,613	140,370	13,712	141,779	14,916	156,695	123,340	33,355		27
Clay	774	282	1,056	167,754	11,931	168,528	12,213	180,741	163,700	17,041		10.4
Doddridge	4,906	1,401	6,307	442,450	13,106	447,356	14,507	461,863	337,701	124,162		36.8
Fayette	1,197	4,757	5,954	1,178,395	267,310	1,179,592	272,067	1,451,659	1,405,031	46,628		3.3
Gilmer	1,907	1,953	3,860	255,871	17,067	257,778	19,020	276,798	233,256	43,542		18.7
Grant	98	259	357	1,908,380	16,643	1,908,478	16,902	1,923,380	1,987,466		64,086	3.2
Greenbrier	385	2,002	2,387	669,453	186,165	669,838	188,167	858,005	809,907	48,098		5.9
Hampshire	91	571	662	385,485	91,511	385,576	92,082	477,658	453,646	24,012		5
Hancock	707	2,347	3,054	208,484	197,310	209,191	199,657	408,848	387,674	21,174		5.5
Hardy	510	193	703	357,486	21,600	357,996	21,793	379,789	403,700		23,911	5.9
Harrison	9,333	13,432	22,765	2,140,372	453,087	2,149,705	466,519	2,616,224	2,455,720	160,504		6.5
Jackson	1,479	2,210	3,689	525,749	71,616	527,228	73,826	601,054	571,791	29,263		5.1
Jefferson	93	638	731	373,888	86,445	373,981	87,083	461,064	477,921		16,857	3.5
Kanawha	13,103	26,388	39,491	2,946,207	3,702,351	2,959,310	3,728,739	6,688,049	6,335,654	352,395		5.6
Lewis	4,863	7,867	12,730	608,270	71,436	613,133	79,303	692,436	654,657	37,779		5.8
Lincoln	2,245	1,355	3,600	728,536	26,853	730,781	28,208	758,989	687,994	70,995		10.3
Logan	2,415	2,927	5,342	663,566	211,122	665,981	214,049	880,030	833,042	46,988		5
Marion	1,240	5,957	7,197	495,064	598,353	496,304	604,310	1,100,614	1,015,272	85,342		7.8
Marshall	3,587	4,668	8,255	821,613	210,500	825,200	215,168	1,040,368	973,094	67,274		6.9
Mason	1,531	2,672	4,203	639,201	76,195	640,732	78,867	719,599	624,682	94,917		15.2
Mercer	956	5,125	6,081	863,161	826,289	864,117	831,414	1,695,531	1,589,233	106,298		7.7
Mineral	318	911	1,229	238,431	131,298	238,749	132,209	370,958	385,248		14,290	3.7
Mingo	1,404	1,893	3,297	898,138	300,820	899,542	302,713	1,202,255	1,146,655	55,600		4.9
Monongalia	3,145	4,278	7,423	1,081,818	265,460	1,084,963	269,738	1,354,701	1,388,468		33,767	2.4
Monroe	250	631	881	212,033	29,287	212,283	29,918	242,201	215,635	26,566		12.3
Morgan	65	318	383	190,372	27,540	190,437	27,858	218,295	203,600	14,695		7.2
McDowell	2,897	3,420	6,317	1,109,379	292,788	1,112,276	296,208	1,408,484	1,373,947	34,537		2.5
Nicholas	703	1,501	2,204	275,768	60,993	276,471	62,494	338,965	243,679	95,286		39.1
Ohio	1,473	6,546	8,019	142,433	549,425	143,906	555,971	699,877	686,781	13,096		1.9
Pendleton	455	338	793	186,510	7,716	186,965	8,054	195,019	187,530	7,489		4
Pleasants	1,290	2,019	3,309	402,991	38,158	404,281	40,177	444,458	390,669	53,789		13.8
Pocahontas	392	247	639	160,955	19,977	161,347	20,224	181,571	174,841	6,730		3.9
Preston	2,285	2,025	4,310	775,671	93,684	777,956	95,709	873,665	824,078	49,587		6.
Putnam	5,425	7,178	12,603	1,928,315	59,495	1,933,740	66,673	2,000,413	1,988,133	12,280		.6
Raleigh	2,689	6,368	9,057	1,187,585	436,866	1,190,274	443,234	1,633,508	1,542,719	90,789		5.9
Randolph	1,575	1,462	3,037	521,515	113,649	523,090	115,111	638,201	628,805	9,396		1.5
Ritchie	1,723	1,428	3,151	231,801	38,483	233,524	39,911	273,435	265,313	8,122		3.1
Roane	1,341	419	1,760	261,873	22,800	263,214	23,219	286,433	247,706	38,727		15.6
Summers	476	745	1,221	405,881	153,217	406,357	153,962	560,319	456,755	103,564		22.7
Taylor	746	902	1,648	227,329	74,410	228,075	75,312	303,387	288,308	15,079		5.2
Tucker	267	578	845	80,486	32,900	80,753	33,478	114,231	75,114	39,117		52.1
Tyler	823	1,650	2,473	198,754	41,035	199,577	42,685	242,262	229,012	13,250		5.8
Upshur	1,579	822	2,401	313,942	50,156	315,521	50,978	366,499	338,134	28,365		8.4
Wayne	2,107	3,580	5,687	1,103,026	237,140	1,105,133	240,720	1,345,853	1,305,270	40,583		3.1
Webster	116	450	566	87,026	32,280	87,142	32,730	119,881	121,324		1,443	1.2
Wetzel	6,391	7,926	14,317	979,528	121,471	985,919	129,397	1,115,316	1,181,763		66,447	5.6
Wirt	308	241	549	75,413	7,248	75,721	7,489	83,210	73,883	9,327		12.6
Wood	2,229	4,590	6,819	526,160	580,891	528,389	585,481	1,113,869	1,063,463	50,406		4.7
Wyoming	1,749	3,977	5,726	757,573	145,680	759,322	149,657	908,979	851,542	57,437		6.8
TOTAL	$103,486	$170,341	$273,827	$32,999,828	$12,675,984	$33,103,314	$12,846,325	$45,949,639	$43,607,921	$2,562,521	$220,803	5.4

Net increase $2,341,718

ALL PROPERTY															
	CLASS I			CLASS II		CLASS III	CLASS IV	TOTAL							
Districts	Munici-palities	Total	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1976	1975	Increase	Decrease	Per Cent	COUNTIES
$ 8,808	$ 11,086	$ 19,894	$ 90,381	$ 51,866	$ 142,247	$ 631,480	$ 194,263	$ 730,389	$ 257,225	$ 987,594	$ 905,718	$ 81,876	$	9.0	Barbour
26,677	60,735	87,412	666,613	251,492	917,005	2,846,530	919,543	3,540,823	1,231,730	4,772,553	4,420,895	351,658	......	7.9	Berkeley
5,307	38,918	44,225	144,700	53,481	198,104	2,546,249	254,706	2,696,256	347,105	3,046,361	2,813,560	232,801	......	8.3	Boone
6,646	13,369	20,015	81,670	32,589	114,259	522,838	190,038	610,654	236,996	847,550	780,735	66,815	......	8.6	Braxton
4,160	42,729	46,889	336,621	309,960	646,581	1,208,327	1,553,466	1,549,317	1,905,745	3,455,062	3,393,088	61,974	......	1.8	Brooke
32,112	464,928	497,040	672,666	1,218,710	1,891,376	3,030,145	6,774,397	3,734,923	8,458,035	12,192,958	11,488,500	704,458	......	6.1	Cabell
3,607	7,839	11,446	81,436	12,190	93,626	287,143	84,379	372,378	84,218	456,594	420,765	35,829	......	8.5	Calhoun
1,754	3,668	5,422	75,918	9,258	85,176	505,463	58,196	583,133	69,083	652,216	610,213	42,003	......	6.9	Clay
7,806	10,100	17,906	70,207	12,180	82,387	639,281	58,346	717,294	80,626	797,920	592,876	205,044	......	34.6	Doddridge
18,347	82,666	101,013	2,012,660	297,099	2,310,769	3,544,155	1,074,333	5,575,382	1,454,888	7,030,270	6,719,612	310,658	......	4.6	Fayette
5,678	9,449	15,127	51,167	20,129	71,296	490,864	103,574	547,699	133,152	680,851	602,391	78,460	......	13.0	Gilmer
14,495	10,031	24,526	102,594	38,878	141,472	2,324,220	186,859	2,441,309	235,768	2,677,077	2,625,229	51,848	......	2.0	Grant
60,097	73,631	133,728	291,616	166,115	457,731	1,645,634	728,684	1,997,347	968,430	2,965,777	2,714,239	251,538	......	9.3	Greenbrier
25,625	9,240	34,865	278,243	48,113	326,356	724,585	213,568	1,028,453	270,921	1,297,374	1,194,256	103,118	......	8.6	Hampshire
9,587	81,899	91,486	177,692	610,317	788,009	1,136,623	4,678,885	1,322,902	5,379,101	6,702,003	6,556,488	145,515	......	2.2	Hancock
32,980	12,300	45,280	170,278	37,123	207,401	586,207	231,802	789,475	281,225	1,080,600	1,032,634	47,966	......	4.6	Hardy
42,380	208,750	251,130	514,984	829,282	1,344,266	5,027,305	2,848,090	5,584,669	3,886,142	9,470,791	8,675,856	794,935	......	9.2	Harrison
16,659	41,287	57,946	232,410	171,704	404,114	2,364,954	449,260	2,614,023	662,251	3,276,274	3,175,923	100,351	......	3.2	Jackson
36,071	46,203	82,274	731,799	128,528	860,327	1,363,440	579,641	2,131,270	754,412	2,885,691	2,634,216	251,475	......	9.6	Jefferson
89,606	1,373,689	1,463,295	1,736,130	3,678,249	5,414,379	10,385,498	19,486,906	12,210,214	24,538,844	36,749,058	35,012,809	1,736,249	......	5.0	Kanawha
16,378	41,415	57,793	121,122	57,087	178,210	1,011,944	294,178	1,149,444	392,690	1,542,134	1,440,916	101,218	......	7.0	Lewis
4,084	12,241	16,325	144,143	23,940	168,083	1,133,949	111,638	1,282,176	147,819	1,429,995	1,302,751	127,244	......	9.8	Lincoln
45,785	101,784	147,569	217,424	66,069	283,493	2,714,739	617,421	2,977,948	785,274	3,763,222	3,380,157	383,065	......	11.3	Logan
29,473	167,616	197,089	486,719	667,610	1,154,329	2,096,312	2,932,805	2,612,504	3,768,031	6,380,535	6,028,858	351,677	......	5.8	Marion
37,709	52,468	90,177	373,364	288,785	662,149	5,118,457	1,507,317	5,529,530	1,848,570	7,378,100	7,193,231	184,869	......	2.6	Marshall
16,982	24,370	41,352	188,349	158,054	346,402	1,649,015	381,889	2,054,345	543,993	2,598,278	2,475,110	123,168	......	5.0	Mason
23,732	161,790	185,522	530,910	494,949	1,025,859	1,821,503	2,389,275	2,376,145	3,046,014	5,422,159	4,828,089	594,070	......	12.3	Mercer
16,318	40,703	57,021	475,579	197,699	673,278	1,183,386	730,986	1,664,283	968,687	2,623,280	2,039,003	584,277	......	28.7	Mineral
8,338	56,724	65,062	138,397	89,670	228,067	2,022,821	771,421	2,169,556	917,815	3,087,371	2,794,060	293,311	......	10.5	Mingo
38,452	111,596	150,048	511,687	563,835	1,075,522	3,472,683	2,057,346	4,022,822	2,732,977	6,755,799	6,669,640	86,159	......	1.3	Monongalia
18,086	9,901	27,987	164,604	23,205	187,809	354,821	92,600	537,721	125,706	663,427	601,166	62,261	......	10.4	Monroe
5,385	9,347	14,732	253,612	30,504	284,116	602,406	150,222	861,403	190,073	1,051,476	1,025,093	26,383	......	2.6	Morgan
12,261	92,662	104,923	136,260	107,800	243,060	3,523,651	1,099,599	3,671,472	1,289,061	4,960,533	4,684,989	275,544	......	5.9	McDowell
10,606	28,499	39,107	201,132	107,121	308,253	1,697,292	420,036	1,909,032	555,655	2,464,687	1,670,526	794,161	......	47.5	Nicholas
12,974	563,491	576,465	233,087	1,035,307	1,268,394	663,323	5,215,137	909,384	6,813,935	7,723,319	7,668,779	54,540	......	.7	Ohio
23,947	8,867	32,814	99,614	13,322	112,936	360,035	65,953	483,596	88,142	571,738	553,845	17,893	......	3.2	Pendleton
2,407	14,632	17,039	73,400	94,034	167,434	822,861	291,170	898,668	399,836	1,298,504	1,110,939	187,565	......	16.9	Pleasants
12,531	13,461	25,992	134,471	29,640	164,111	435,620	112,989	582,622	156,090	738,712	667,189	71,523	......	10.7	Pocahontas
29,787	38,345	68,132	249,867	111,536	361,403	1,742,514	458,974	2,020,168	608,855	2,629,023	2,261,057	368,066	......	16.3	Preston
34,866	23,770	58,636	376,914	133,536	510,450	4,980,387	253,799	5,392,169	411,105	5,803,274	5,387,820	415,454	......	7.7	Putnam
59,864	170,292	230,156	[illegible]066	525,080	1,235,146	3,794,578	2,285,205	4,564,407	2,980,577	7,545,074	7,179,100	365,974	......	5.1	Raleigh
16,563	61,867	78,430	194,898	134,318	329,216	1,156,657	635,542	1,368,118	831,727	2,199,845	2,047,517	152,328	......	7.4	Randolph
9,375	16,205	25,580	92,090	64,767	156,857	476,101	205,924	577,526	286,916	864,442	888,500	....	24,058	2.7	Ritchie
11,207	22,576	33,783	144,138	25,592	169,730	491,808	183,805	647,153	231,973	879,126	822,387	56,739	......	6.9	Roane
5,382	19,518	24,900	127,338	63,614	190,952	548,384	352,017	681,104	435,151	1,116,255	926,383	189,872	......	20.5	Summers
8,370	25,098	33,468	120,558	71,998	192,556	516,690	383,904	645,628	490,596	1,136,224	1,070,250	65,974	......	6.2	Taylor
4,336	10,148	14,484	47,275	39,249	86,524	218,320	189,796	269,931	239,193	509,124	350,355	158,769	......	45.3	Tucker
8,449	39,131	47,580	86,978	87,515	174,493	578,297	295,273	674,124	351,919	1,026,043	1,034,583	....	8,540	.8	Tyler
11,300	22,142	33,342	139,591	88,010	227,601	871,759	312,662	1,022,550	422,814	1,445,364	1,352,325	93,039	......	6.9	Upshur
6,309	40,711	47,020	293,950	208,362	502,312	1,728,846	845,942	2,027,105	1,095,015	3,122,120	3,041,904	80,216	......	2.6	Wayne
3,729	6,505	10,234	52,610	20,102	72,712	812,245	111,816	868,584	138,423	1,007,007	643,073	363,934	......	56.6	Webster
12,576	42,545	55,121	141,070	248,351	389,421	1,361,221	866,866	1,504,867	1,157,762	2,662,629	2,683,049	....	20,420	.8	Wetzel
10,539	3,062	13,601	105,714	21,476	127,190	299,969	50,004	416,222	74,542	490,764	346,121	144,643	......	41.8	Wirt
25,630	209,927	235,557	838,700	1,568,780	2,406,480	2,975,192	4,742,903	3,840,522	6,521,625	10,362,147	10,072,786	289,361	......	2.9	Wood
9,974	41,114	51,088	111,712	65,415	177,127	3,032,311	419,546	3,153,997	526,075	3,680,072	2,929,472	750,600	......	25.6	Wyoming
$1,651,999	$4,937,776	$6,589,775	$16,831,620	$15,513,204	$32,344,824	$98,282,431	$72,360,989	$116,146,050	$92,811,549	$208,958,599	$195,542,077	$13,499,540	$83,018	6.9	

Net Increase $13,416,522

STATE OF WEST VIRGINIA

Richard L. Dailey, Tax Commissioner

ASSESSED VALUATION AND TAXES LEVIED

1965 - 1976 TAX YEARS

CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	All Property
1965					
Real Estate		$1,303,888,437	$419,564,758	$601,972,905	$2,325,426,100
Personal Property	$441,405,025		522,312,961	451,497,961	1,415,215,947
Public Utility Property	39,204,500		624,935,700	210,260,200	874,400,400
	480,609,525	1,303,888,437	1,566,813,419	1,263,731,066	4,615,042,447
1966					
Real Estate		1,413,100,565	448,383,529	648,772,515	2,510,256,609
Personal Property	470,413,237		573,718,121	478,028,592	1,522,159,950
Public Utility Property	35,765,700		629,139,000	217,648,300	882,553,000
	506,178,937	1,413,100,565	1,651,240,650	1,344,449,407	4,914,969,559
1967					
Real Estate		1,485,517,236	483,412,775	676,597,995	2,645,528,006
Personal Property	468,125,129		639,371,682	500,615,221	1,608,112,032
Public Utility Property	38,002,900		668,143,500	229,689,400	935,835,800
	506,128,029	1,485,517,236	1,790,927,957	1,406,902,616	5,189,475,838
1968					
Real Estate		1,634,495,565	534,461,300	764,030,266	2,932,987,131
Personal Property	473,868,957		706,120,092	555,942,375	1,735,931,424
Public Utility Property	47,086,600		711,642,600	252,391,200	1,011,120,400
	520,955,557	1,634,495,565	1,952,223,992	1,572,363,841	5,680,038,955
1969					
Real Estate		1,687,355,427	562,875,410	780,195,624	3,030,426,461
Personal Property	490,167,625		745,634,839	584,839,601	1,820,642,065
Public Utility Property	47,662,200		749,758,800	274,727,600	1,072,148,400
	537,829,625	1,687,355,427	2,058,269,049	1,639,762,825	5,923,216,926

1970					
Real Estate		1,757,763,145	596,635,325	804,063,938	3,158,462,408
Personal Property	494,706,123		850,114,517	635,396,282	1,980,216,922
Public Utility Property	41,218,200		765,610,700	290,145,600	1,096,974,500
	535,924,323	1,757,763,145	2,212,360,542	1,729,605,820	6,235,653,830
1971					
Real Estate		1,807,644,237	651,581,320	825,385,579	3,284,611,136
Personal Property	514,172,940		957,412,422	672,713,422	2,144,298,784
Public Utility Property	48,711,400		799,655,900	296,207,200	1,144,574,500
	562,884,340	1,807,644,237	2,408,649,842	1,794,306,201	6,573,484,420
1972					
Real Estate		1,864,789,634	693,730,196	840,586,025	3,399,105,855
Personal Property	534,241,931		1,116,865,198	732,880,100	2,383,987,229
Public Utility Property	55,213,500		841,263,400	306,518,200	1,202,995,100
	589,455,431	1,864,789,634	2,651,858,794	1,879,984,325	6,986,088,184
1973					
Real Estate		944,964,905	714,558,216	854,234,841	3,511,925,434
Personal Property	563,456,659		1,221,581,142	733,948,205	2,518,986,006
Public Utility Property	37,728,100		999,950,000	344,547,300	1,382,225,400
	601,184,759	944,964,905	2,936,089,358	1,932,730,346	7,413,136,840
1974					
Real Estate		2,072,662,635	741,359,032	876,196,327	3,690,217,994
Personal Property	630,736,595	22,028,368	1,382,995,523	774,857,739	2,810,618,225
Public Utility Property	39,965,900		1,126,333,000	362,811,800	1,529,110,700
	670,702,495	2,094,691,003	3,250,687,555	2,013,865,[illegible]	8,029,946,919
1975					
Real Estate		1,890,110,052	635,123,092	910,592,236	3,735,825,380
Personal Property	683,031,231	184,524,302	1,438,401,821	857,373,082	3,163,330,436
Public Utility Property	31,770,300		1,250,766,000	374,797,200	1,657,333,500
	714,801,531	2,174,634,354	3,524,290,913	2,142,762,518	8,556,489,316
1976					
Real Estate		2,085,610,713	900,924,577	941,979,733	3,928,515,023
Personal Property	739,542,060	199,371,351	1,663,635,038	913,955,802	3,516,504,251
Public Utility Property	38,682,200		1,325,896,700	394,475,300	1,759,054,200
	$778,224,260	$2,284,982,064	$3,890,456,315	$2,250,410,835	$9,204,073,474

TAXES LEVIED ON CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	All Property
1965					
Real Estate		$18,211,370	$10,675,573	$18,966,808	$47,653,751
Personal Property	$3,366,358		12,822,610	14,094,515	30,283,483
Public Utility Property	275,428		15,311,616	6,617,902	22,204,946
	3,641,786	18,211,370	38,809,799	39,679,225	100,342,180
1966					
Real Estate		20,020,399	11,361,991	20,631,052	52,013,442
Personal Property	3,607,064		14,176,254	15,086,561	32,869,879
Public Utility Property	251,119		15,430,300	6,876,158	22,557,577
	3,858,183	20,020,399	40,968,545	42,593,771	107,440,898
1967					
Real Estate		20,806,920	12,110,008	21,382,725	54,301,653
Personal Property	3,556,843		15,643,526	15,683,997	34,884,366
Public Utility Property	264,728		16,110,400	7,206,010	23,581,138
	3,821,571	20,806,920	43,863,934	44,272,732	112,767,157
1968					
Real Estate		23,057,886	13,539,524	24,196,997	60,794,407
Personal Property	3,572,951		17,798,385	17,321,750	38,693,086
Public Utility Property	327,890		17,281,306	7,879,877	25,489,073
	3,900,841	23,057,886	48,619,215	49,398,624	124,976,566
1969					
Real Estate		23,989,142	14,308,804	24,877,700	63,175,646
Personal Property	3,734,250		18,946,144	18,446,276	41,126,670
Public Utility Property	333,464		18,291,788	8,655,432	27,280,684
	4,067,714	23,989,142	51,546,736	51,979,408	131,583,000
1970					
Real Estate		24,853,157	15,111,427	25,548,794	65,513,378
Personal Property	3,716,765		21,556,099	20,030,383	45,303,247
Public Utility Property	293,163		18,581,215	9,082,830	27,957,208
	4,009,928	24,853,157	55,248,741	54,662,007	138,773,833

1971					
Real Estate		25,375,621	16,356,956	26,147,447	67,880,024
Personal Property	3,384,071		23,962,865	21,141,134	48,938,070
Public Utility Property	345,080		19,212,692	9,236,652	28,794,424
	4,179,151	25,375,621	59,532,513	56,525,233	145,612,518
1972					
Real Estate		26,033,561	17,273,292	26,423,345	69,730,198
Personal Property	3,962,192		27,586,434	22,794,954	54,343,580
Public Utility Property	390,307		20,064,668	9,492,183	29,947,158
	4,352,499	26,033,561	64,924,394	58,710,482	154,020,936
1973					
Real Estate		27,030,840	17,770,351	26,817,528	71,618,719
Personal Property	4,179,725		30,041,817	22,850,068	57,071,610
Public Utility Property	255,203		23,941,703	11,290,876	35,487,782
	4,434,928	27,030,840	71,753,871	60,958,472	164,178,111
1974					
Real Estate		29,893,134	19,121,241	28,483,774	77,498,149
Personal Property	4,897,386	304,532	35,198,698	25,015,719	65,416,335
Public Utility Property	276,167		28,107,897	11,626,166	40,010,230
	5,173,553	30,197,666	82,427,836	65,125,659	182,924,714
1975					
Real Estate		28,580,697	21,428,245	29,522,140	79,531,082
Personal Property	5,299,973	2,484,199	36,856,269	27,762,623	72,403,064
Public Utility Property	227,114		31,313,359	12,067,458	43,607,931
	5,227,087	31,064,896	89,597,873	69,352,221	195,542,077
1976					
Real Estate		29,672,516	22,878,563	30,356,250	82,907,329
Personal Property	5,685,968	2,672,308	42,384,020	29,358,325	80,100,621
Public Utility Property	273,807		32,999,848	12,675,994	45,949,649
	$5,959,775	$32,344,824	$98,262,431	$72,390,569	$208,957,599

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION — EACH CLASS OF PROPERTY

	Class I	Class II	Class III	Class IV	All Property
1965	.758	1.397	2.477	3.14	2.174
1966	.762	1.416	2.481	3.168	2.185
1967	.755	1.40	2.449	3.147	2.173
1968	.749	1.41	2.49	3.14	2.21
1969	.76	1.42	2.50	3.17	2.22
1970	.75	1.41	2.50	3.16	2.23
1971	.74	1.40	2.45	3.15	2.22
1972	.74	1.40	2.45	3.12	2.20
1973	.74	1.39	2.44	3.15	2.22
1974	.77	1.44	2.54	3.23	2.28
1975	.77	1.43	2.54	3.24	2.29
1976	.77	1.42	2.53	3.22	2.27

DISTRIBUTION OF TAXES LEVIED 1976

ON	State	County	School	Municipal	Total
Real Estate	$296,903	$17,622,775	$58,393,869	$6,593,782	$82,907,329
Personal Property	286,433	17,001,317	56,334,639	6,478,232	80,100,621
Public Utility Property	164,530	9,765,770	32,359,323	3,660,026	45,949,649
	$747,866	$44,389,862	$147,087,831	$16,732,040	$208,957,599

FOR	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
State Current	$ 360,235	$ 382,869	$ 406,695	$ 447,218	$ 467,595	$ 495,478	$ 524,739	$ 561,182	$ 601,220	$ 648,168	$ 693,317	$ 747,866
County	20,715,698	22,362,861	23,581,366	25,420,089	26,072,555	27,603,801	29,454,551	31,499,942	33,838,698	38,491,956	41,255,298	44,389,862
School	69,401,173	74,140,418	78,031,140	87,123,016	92,192,700	97,201,307	101,454,222	107,376,764	114,484,557	128,177,643	137,485,038	147,087,831
Municipal	9,865,074	10,554,750	10,747,955	11,986,566	12,850,150	13,473,247	14,179,006	14,583,048	15,253,636	15,606,947	16,108,424	16,732,040
	$100,342,180	$107,440,898	$112,767,157	$124,976,889	$131,583,000	$138,773,833	$145,612,518	$154,020,936	$164,178,111	$182,924,714	$195,542,077	$208,957,599

DIVISION OF TAXES LEVIED BY PERCENTAGES

ON												
Real Estate	47.69	48.40	48.2	48.6	48	47.2	46.6	45.3	43.6	42.4	40.7	39.7
Personal Property	30.18	30.60	30.9	31.	31.3	32.6	33.6	35.3	34.8	35.8	37.	38.3
Public Utility Property	22.13	21.00	20.9	20.4	20.7	20.2	19.8	19.4	21.6	21.8	22.3	22.
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FOR												
State Current	.36	.36	.36	.36	.36	.36	.36	.36	.37	.36	.36	.36
County	20.65	20.81	20.91	20.34	19.81	19.90	20.23	20.45	20.62	21.04	21.1	21.24
School	69.16	69.01	69.20	69.71	70.06	70.00	69.67	69.72	69.73	70.07	70.31	70.39
Municipal	9.83	9.82	9.53	9.59	9.77	9.74	9.74	9.47	9.28	8.53	8.23	8.01
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION

FOR	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
State Current	.008	.008	.008	.008	.008	.008	.008	.008	.008	.008	.008	.008
County	449	.445	.454	.448	.44	.443	.448	.451	.456	.48	.482	.482
School	1.504	1.508	1.500	1.533	1.556	1.559	1.543	1.537	1.544	1.597	1.607	1.598
Municipal	.213	.214	.208	.211	.216	.22	.221	.204	.212	.195	.193	.182
	2.174	2.185	2.17	2.20	2.22	2.23	2.22	2.20	2.22	2.28	2.29	2.27

PER CAPITA TAX

State Current	$ .194	$ .205	$ .219	$ .24	$ .25	$ .29	$ .30	$ .32	$ .34	$ .37	$ .39	$ .43
County	11.350	12.020	12.675	13.66	14.01	16.22	16.88	18.06	19.40	22.07	23.65	25.45
School	37.304	39.852	41.942	46.83	49.55	57.11	58.16	61.56	65.64	73.48	78.82	84.33
Municipal	5.302	5.673	5.777	6.44	6.91	7.92	8.14	8.36	8.75	8.95	9.24	9.59
	$54.15	$57.75	$60.613	$67.17	$70.72	$81.54	$83.48	$88.30	$94.13	$104.87	$112.11	$119.80

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STATE OF WEST VIRGINIA
DAVID C. HARDESTY, JR., TAX COMMISSIONER
CLASSIFIED ASSESSED VALUATION—1977 TAX YEAR

	REAL ESTATE													
		CLASS II			CLASS III	CLASS IV	TOTAL		TOTAL	TOTAL ASSESSED VALUATIONS				
COUNTIES	Homestd. Tax Exempt Prop.	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	Taxable Property	1977	1978	Increase	Decrease	Per Cent
Barbour	$ 2,700,005	$ 9,746,280	$ 4,348,350	$ [illegible]	$ 6,971,380	$ 2,778,675	$ 16,717,780	$ 7,127,025	$ 23,844,780	$ 26,548,415	$ 24,818,423	$ 1,729,992	$	7
Berkeley	7,580,300	47,100,380	[illegible]	70,088,880	33,272,780	14,614,185	80,373,160	28,970,240	110,343,414	117,923,742	113,431,126	4,492,616		4
Boone	3,300,300	10,355,180	3,292,525	16,947,275	34,875,525	3,635,380	45,131,975	6,928,875	52,039,850	55,349,150	54,251,875	1,097,275		2
Braxton	2,523,910	9,634,380	2,616,210	14,704,485	5,509,755	2,345,780	15,134,120	4,962,000	20,096,120	22,620,030	21,453,035	1,166,995		5.5
Brooke	6,236,300	22,241,275	18,914,385	48,394,100	6,167,080	23,641,815	28,408,980	42,556,140	70,965,105	77,203,605	75,491,705	1,711,900		2.3
Cabell	25,873,670	56,008,270	83,700,270	165,683,210	27,488,880	104,131,580	83,495,880	187,911,860	271,407,770	297,281,440	290,913,260	6,368,180		2.2
Calhoun	2,410,880	13,990,080	1,395,100	17,796,060	4,787,830	1,834,620	18,778,510	3,229,720	22,008,230	24,419,090	17,937,020	6,482,070		36.1
Clay	1,880,910	8,118,780	592,480	10,612,070	12,411,230	1,116,570	20,530,080	1,918,030	22,448,980	24,338,870	23,372,850	966,020		4.1
Doddridge	1,617,730	8,621,080	958,210	11,204,580	5,771,840	1,093,660	14,392,670	2,051,870	16,444,540	18,052,280	11,885,630	6,166,650		51.8
Fayette	10,246,880	29,877,887	20,489,101	60,615,040	30,758,482	17,627,232	60,636,369	41,117,423	101,753,792	112,000,760	91,908,625	20,092,135		21.9
Gilmer	2,434,230	9,842,670	1,972,080	14,249,420	7,357,880	2,203,950	17,200,550	4,176,030	21,376,580	23,810,810	17,004,300	6,806,510		40
Grant	1,304,080	8,610,530	2,671,580	12,616,850	4,289,300	2,586,230	12,899,830	5,257,820	18,157,650	19,492,339	19,101,770	390,569		2
Greenbrier	7,116,675	27,092,160	12,206,795	46,404,630	18,544,785	8,534,135	45,626,965	20,740,930	67,367,895	74,433,560	69,602,405	4,831,155		6.9
Hampshire	1,584,400	25,722,080	3,331,910	31,640,030	4,780,880	2,356,380	31,506,360	5,688,300	37,194,650	38,789,070	37,247,450	1,541,620		4.1
Hancock	7,088,300	13,560,070	41,213,250	62,431,480	10,894,900	62,070,950	24,454,900	103,284,200	127,739,100	135,397,300	135,130,650	266,650		2
Hardy	1,980,860	14,097,210	2,228,810	18,295,700	5,923,710	3,043,665	20,020,920	5,372,475	25,393,395	27,263,075	25,348,405	1,914,670		7.5
Harrison	17,229,400	41,935,080	54,628,700	113,893,210	23,217,780	43,074,700	65,153,080	97,713,480	162,867,300	180,096,700	176,138,860	3,957,840		2.2
Jackson	4,105,300	27,866,570	15,947,080	47,908,950	25,789,330	10,124,270	53,655,900	26,071,350	79,727,250	83,833,550	56,226,370	27,607,180		49.1
Jefferson	4,204,700	54,108,080	7,815,300	66,128,080	21,981,350	[illegible]	76,087,430	16,789,740	92,857,130	97,071,830	91,173,570	5,898,260		6.5
Kanawha	41,680,733	122,180,680	213,063,228	377,400,821	100,574,667	235,018,290	222,724,827	448,081,518	671,316,445	713,003,178	690,281,875	22,721,303		4.8
Lewis	4,296,600	13,160,550	5,013,250	22,470,300	6,564,600	4,617,250	19,725,150	9,640,500	29,365,650	33,962,200	32,396,950	1,565,250		4.8
Lincoln	2,298,145	10,618,110	1,443,835	14,360,090	5,704,005	1,442,675	16,322,115	2,886,510	19,208,625	21,516,770	20,432,415	1,084,355		5.3
Logan	4,349,080	14,632,900	3,999,800	22,981,100	21,004,050	6,853,650	35,686,950	10,800,450	46,567,000	50,916,000	51,388,800		472,800	.9
Marion	16,618,805	40,780,575	46,394,800	103,794,280	29,687,800	40,786,885	70,468,375	87,181,735	157,640,110	174,158,935	170,015,310	4,143,625		2.4
Marshall	7,080,870	30,887,410	18,899,910	54,768,190	52,046,380	18,965,130	80,933,800	37,865,140	118,788,940	125,817,910	113,435,440	12,382,470		10.9
Mason	3,814,880	15,225,700	10,797,100	29,838,380	11,318,500	5,225,800	26,543,200	16,023,950	42,567,150	46,381,650	45,672,154	709,496		1.6
Mercer	11,837,160	43,510,810	35,013,710	90,361,680	23,696,960	33,637,060	67,207,780	68,650,770	135,858,560	147,695,720	135,807,420	11,888,300		8.7
Mineral	5,454,536	33,675,314	10,680,984	49,810,833	9,367,167	7,448,778	43,042,481	18,129,762	61,172,243	66,626,778	64,293,222	2,333,556		3.6
Mingo	2,738,080	8,767,150	5,276,800	16,781,880	14,523,650	7,078,000	23,290,800	12,354,900	35,645,300	38,383,300	37,067,750	1,315,550		3.5
Monongalia	10,982,325	42,180,820	39,906,825	92,676,970	64,678,080	41,150,485	106,858,900	80,865,320	187,534,220	198,516,545	189,255,425	9,261,120		4.9
Monroe	2,857,460	18,099,400	1,829,100	22,585,880	3,771,900	1,281,250	21,871,300	3,110,350	24,981,650	27,639,100	22,570,200	5,068,900		22.5
Morgan	2,343,380	18,370,100	1,783,480	22,496,950	8,940,720	2,052,350	27,310,820	3,835,800	31,146,620	33,489,970	32,227,780	1,262,190		3.9
McDowell	3,105,380	7,588,470	6,249,780	17,001,810	21,350,170	7,157,190	38,938,640	13,406,910	42,343,550	45,508,930	44,393,050	1,115,880		2.5
Nicholas	3,681,800	16,340,700	6,833,400	26,856,900	20,081,460	5,669,000	36,422,160	12,502,400	48,924,550	52,606,350	48,116,250	4,490,100		9.3
Ohio	13,745,931	15,560,530	60,895,085	90,201,546	7,844,938	61,423,844	23,405,468	122,318,929	145,724,397	159,470,328	152,207,537	7,262,791		4.8
Pendleton	1,389,770	8,930,380	1,001,870	11,320,020	2,895,190	945,530	11,825,510	1,947,400	13,573,910	14,943,680	14,356,890	586,790		4.1
Pleasants	1,713,466	5,985,380	5,254,775	12,953,590	4,756,575	2,802,910	9,840,925	8,057,685	17,898,610	18,612,075	18,405,145	206,930		1.1
Pocahontas	2,951,110	14,931,880	2,376,170	18,898,200	8,103,580	1,827,250	23,035,460	4,203,420	27,238,900	29,880,010	28,797,870	1,082,140		3.8
Preston	4,468,120	21,524,830	7,560,810	33,551,880	17,871,190	5,556,800	39,396,050	13,117,600	52,513,620	56,979,740	52,752,510	4,227,230		8
Putnam	4,149,170	29,636,410	8,167,430	41,953,010	30,903,770	2,520,320	60,540,180	10,687,750	71,227,930	75,377,100	73,028,770	2,348,330		3.2
Raleigh	12,580,880	43,796,876	27,887,113	84,254,033	42,000,601	33,636,761	85,797,571	61,523,874	147,321,445	159,881,385	147,783,397	12,097,988		8.2
Randolph	4,625,400	15,305,125	8,840,450	28,770,985	8,309,950	8,364,125	23,614,075	17,209,575	40,823,650	45,449,100	43,718,950	1,730,150		4
Ritchie	3,043,460	12,747,480	6,165,070	21,966,030	5,639,220	3,136,430	18,386,700	9,301,500	27,688,200	30,731,660	22,107,630	8,624,030		39
Roane	977,480	19,009,430	4,126,890	24,172,730	4,372,880	4,222,170	23,431,310	8,269,080	31,700,330	32,767,760	33,038,170		270,380	.8
Summers	3,314,380	10,587,980	3,863,380	17,866,880	2,184,480	3,753,630	12,772,440	7,737,120	20,509,560	23,823,950	23,133,820	690,130		3
Taylor	3,470,480	10,680,880	5,455,130	19,981,710	5,735,680	4,902,980	16,301,660	10,358,080	26,749,700	30,220,250	27,295,850	2,924,400		10.7
Tucker	1,638,080	4,590,880	2,776,080	9,003,600	3,130,130	2,863,270	7,720,030	5,639,350	13,359,380	14,997,000	15,319,330		322,330	2.1
Tyler	2,501,000	5,572,980	4,494,380	12,938,280	3,874,800	2,211,860	9,447,780	6,696,150	16,143,930	18,644,850	18,285,350	359,500		2
Upshur	4,400,870	14,550,380	6,946,865	25,898,335	7,780,040	6,362,880	22,330,420	13,309,775	35,680,195	40,080,185	37,693,380	2,386,805		6.4
Wayne	5,661,080	23,862,140	12,916,960	42,160,180	10,414,320	8,406,790	34,876,460	21,323,750	55,300,210	60,981,270	57,977,050	3,004,220		5.2
Webster	2,744,180	8,363,970	1,943,700	11,651,850	30,247,360	1,065,460	38,641,330	3,009,120	41,650,450	43,194,710	40,131,150	3,063,560		7.6
Wetzel	3,680,000	8,819,880	13,250,380	25,750,080	5,729,270	9,245,460	14,549,150	22,495,840	37,044,790	40,732,810	40,131,150	601,660		1.5
Wirt	1,221,510	8,772,115	1,401,580	11,395,305	4,547,005	943,190	13,319,120	2,344,770	15,663,890	16,985,400	16,674,415	310,985		1.8
Wood	20,912,180	65,480,180	95,382,870	181,766,200	34,468,420	73,951,540	99,948,580	169,334,410	269,282,990	290,195,170	280,864,710	9,330,460		3.3
Wyoming	2,355,510	8,756,120	4,380,470	16,271,130	35,820,650	4,586,160	45,575,770	8,966,630	54,462,400	56,717,940	55,963,440	754,500		1.3
	$926,838,994	$1,255,722,355	$868,472,757	$2,852,132,795	$894,044,490	$977,140,110	$2,150,586,884	$1,987,613,887	$4,137,980,731	$4,493,807,365	$4,240,427,574	$254,445,111	$1,065,330	6

Net Increase $253,379,781

PERSONAL PROPERTY

COUNTIES	CLASS I Districts	CLASS I Munici-palities	CLASS I Total	CLASS II Districts	CLASS II Munici-palities	CLASS II Total	CLASS III Districts	CLASS IV Munici-palities	TOTAL Districts	TOTAL Munici-palities	TOTAL ASSESSED VALUATIONS 1977	TOTAL ASSESSED VALUATIONS 1976	Increase	Decrease	Per Cent
Barbour	$ 1.526.415	$ 2.471.275	$ 3.997.690	$ 385.150	$ 170.600	$ 555.750	$ 26.925.600	$ 4.613.950	$ 28.837.185	$ 7.455.825	$ 36.292.980	$ 26.722.985	9.570.005	$	35.8
Berkeley	3.958.523	9.938.606	13.897.129	2.056.046	27.590	2.083.636	68.707.603	10.106.783	74.722.172	20.072.979	94.795.151	80.056.652	14.738.499		18.4
Boone	914.650	5.111.200	6.025.850	2.584.525	223.300	2.807.825	60.571.700	2.970.400	64.070.875	8.304.900	72.375.775	58.872.900	13.502.875		22.9
Braxton	1.153.680	2.436.855	3.590.535	423.715	79.680	503.395	14.905.210	3.821.035	16.482.605	6.337.570	22.820.175	19.455.790	3.364.385		17.2
Brooke	428.550	5.700.375	6.128.925	1.125.900	15.700	1.141.600	14.048.895	40.035.290	15.603.345	45.751.365	61.354.710	55.153.800	6.200.910		11.2
Cabell	19.121.905	69.734.610	88.856.515	1.728.500	307.050	2.035.550	78.070.040	103.114.490	98.920.445	173.156.150	272.076.595	236.013.490	36.063.105		15.3
Calhoun	615.815	510.660	1.126.475	602.095	36.975	639.070	7.023.030	897.645	8.240.940	1.445.280	9.686.220	9.716.860		30.640	.3
Clay	236.650	608.480	845.130	727.670	48.950	776.620	12.772.370	927.150	13.736.690	1.584.580	15.321.270	9.769.160	5.552.110		56.8
Doddridge	485.380	1.064.390	1.549.770	134.820	26.200	161.020	4.705.000	575.000	5.325.200	1.666.200	6.991.400	6.908.500	82.900		1.2
Fayette	2.973.934	10.118.452	13.092.386	1.905.670	476.319	2.381.989	59.121.526	11.424.880	64.001.130	22.019.651	86.020.781	76.889.133	9.131.648		11.9
Gilmer	1.114.560	725.630	1.840.190	390.140	70.490	460.630	14.022.650	2.090.650	15.527.350	2.886.770	18.414.120	15.536.810	2.877.310		18.5
Grant	2.677.012	1.698.743	4.375.755	346.950	132.850	479.800	14.985.253	3.743.777	18.009.215	5.575.370	23.584.585	21.479.960	2.104.625		9.8
Greenbrier	14.477.690	10.210.400	24.688.090	1.819.890	478.450	2.298.340	35.961.050	13.001.390	52.258.630	23.690.240	75.948.870	62.912.125	13.036.745		20.7
Hampshire	4.786.170	1.379.010	6.165.180	880.730	70.080	950.810	14.430.610	2.827.180	20.097.510	4.276.270	24.373.780	21.948.110	2.425.670		11
Hancock	1.807.700	11.227.300	13.035.000	938.800	49.400	988.200	27.375.600	89.445.800	30.122.100	100.722.500	130.844.600	126.571.800	4.272.800		3.4
Hardy	5.819.850	1.800.460	7.620.310	336.430	205.185	541.615	5.468.750	4.330.015	11.625.030	6.335.660	17.960.690	15.542.796	2.417.894		15.6
Harrison	7.200.984	27.881.321	35.082.305	2.149.600	390.860	2.540.460	103.217.439	38.873.396	112.568.023	67.145.577	179.713.600	169.810.346	9.903.254		5.8
Jackson	2.455.470	5.896.460	8.351.930	1.189.310	186.940	1.376.250	52.547.840	6.172.800	56.192.620	12.256.200	68.448.820	67.611.740	837.080		1.2
Jefferson	5.156.865	6.062.200	11.219.065	2.183.600	153.100	2.336.700	14.511.270	7.177.710	21.851.735	13.393.010	35.244.745	33.332.805	1.911.940		5.7
Kanawha	12.268.679	172.475.546	184.744.225	7.561.224	1.173.260	8.734.484	190.547.145	230.073.897	210.377.048	403.722.703	614.099.751	549.090.296	65.009.455		11.8
Lewis	2.514.600	6.668.300	9.182.900	709.500	64.400	773.900	16.780.500	5.236.850	20.004.600	11.969.550	31.974.150	28.745.700	3.228.450		11.2
Lincoln	297.825	1.988.075	2.285.900	747.205	32.700	779.905	11.066.735	1.312.600	12.111.765	3.304.375	15.416.140	12.850.805	2.565.335		20
Logan	6.903.800	13.601.450	20.505.250	1.492.050	32.900	1.524.950	68.094.300	6.529.400	76.490.150	20.163.750	96.653.900	79.872.950	16.780.950		21
Marion	4.569.635	23.660.181	28.229.816	1.700.100	292.250	1.992.350	42.765.571	61.282.932	49.035.306	85.235.363	114.270.669	105.483.157	8.787.512		8.3
Marshall	4.717.580	6.399.980	11.117.560	825.970	244.350	1.070.320	140.714.880	25.916.670	146.258.430	32.561.000	178.819.430	159.934.540	18.884.890		11.8
Mason	2.442.700	3.584.600	6.027.300	841.500	224.550	1.066.050	42.433.350	5.075.750	45.717.550	8.884.900	54.602.450	49.333.750	5.268.700		10.7
Mercer	4.602.790	23.357.790	27.960.580	5.526.150	260.300	5.786.450	31.193.670	23.741.780	41.322.610	47.359.870	88.682.480	79.737.190	8.945.290		11.2
Mineral	1.761.404	2.886.705	4.648.109	1.043.185	310.808	1.353.993	20.530.542	7.524.172	23.335.131	10.721.685	34.056.816	42.624.690		8.567.874	20.1
Mingo	1.916.790	6.464.350	8.381.140	2.410.500	190.650	2.601.150	30.625.800	6.947.000	34.953.090	13.602.000	48.555.090	43.014.700	5.540.390		12.9
Monongalia	4.666.705	17.808.770	22.475.475	4.483.375	394.350	4.877.725	51.937.260	26.727.000	61.086.360	44.931.120	106.017.480	84.045.055	21.972.425		26.1
Monroe	3.388.350	1.322.500	4.710.850	392.900	58.900	451.800	4.538.850	2.901.400	8.318.100	4.282.800	12.600.900	10.337.250	2.263.650		21.9
Morgan	760.390	1.220.060	1.980.450	527.770	30.900	558.670	6.814.745	1.876.010	8.102.875	3.127.000	11.229.875	10.297.450	932.425		9
McDowell	2.766.820	11.543.380	14.310.200	3.140.060	228.800	3.368.860	84.409.180	18.094.830	90.316.060	29.867.010	120.183.040	97.906.350	22.276.690		22.7
Nicholas	1.586.600	3.995.950	5.582.550	1.787.050	470.000	2.257.050	45.436.050	6.976.950	48.809.700	11.442.900	60.252.600	53.540.200	6.712.400		12.5
Ohio	1.804.440	68.215.134	70.019.574	1.129.200	293.000	1.422.200	12.221.906	80.955.980	15.155.546	149.464.114	164.619.660	155.341.270	9.278.390		5.9
Pendleton	4.263.070	1.414.730	5.677.800	407.460	16.540	424.000	5.757.670	1.235.420	10.428.200	2.666.690	13.094.890	12.204.420	890.470		7.3
Pleasants	119.900	1.418.230	1.538.130	180.475	149.400	329.875	20.380.185	3.873.245	20.680.560	5.440.875	26.121.435	16.129.215	9.992.220		61.9
Pocahontas	2.502.600	2.270.900	4.773.500	242.900	74.900	317.800	6.561.350	2.347.500	9.306.850	4.693.300	14.000.150	13.295.375	704.775		5.3
Preston	4.201.230	5.901.685	10.162.915	1.184.420	265.765	1.450.185	31.468.250	7.916.873	36.913.900	14.084.323	50.998.223	39.995.287	11.002.936		27.5
Putnam	5.277.280	2.515.110	7.792.390	1.260.700	142.500	1.403.200	95.725.450	3.674.590	102.263.430	6.332.200	108.595.630	98.712.010	9.883.620		10
Raleigh	8.133.280	20.757.129	28.890.409	2.943.150	103.000	3.046.150	78.757.331	24.892.330	89.833.761	45.752.459	135.586.220	85.640.004	49.946.216		58.3
Randolph	2.392.525	7.718.950	10.111.475	666.575	202.825	869.400	19.120.325	9.543.250	22.179.425	17.465.025	39.644.450	[illegible]	3.265.300		9
Ritchie	1.333.360	2.093.900	3.427.260				8.218.770	3.490.540	9.552.130	5.584.440	15.136.570	14.403.890	732.680		5.1
Roane	3.984.495	3.552.670	7.537.165	142.900	4.500	147.400	9.783.783	3.823.660	13.911.178	7.380.830	21.292.008	21.431.760		139.752	.6
Summers	713.220	3.345.250	4.058.470	660.900	58.570	719.470	4.202.500	2.497.490	5.576.620	5.901.310	11.477.930	9.927.400	1.550.530		15.6
Taylor	1.311.400	3.678.050	4.989.450	729.230	33.080	762.310	9.089.700	7.674.670	11.130.330	11.385.800	22.516.130	21.421.410	1.094.720		5.1
Tucker	854.730	2.219.030	3.073.760	278.290	255.960	534.250	4.607.800	3.804.190	5.740.820	6.279.180	12.020.000	9.845.260	2.174.740		22.1
Tyler	999.900	4.854.400	5.854.300	349.450	349.800	699.250	10.227.850	3.873.350	11.577.200	8.076.550	19.653.750	17.426.250	2.227.500		12.8
Upshur	1.212.630	3.742.100	4.954.730	1.267.260	113.020	1.380.280	24.526.850	4.772.725	27.006.740	8.627.845	35.593.585	31.871.145	3.722.440		11.6
Wayne	722.200	5.504.600	6.226.800	2.309.730	540.360	2.750.090	18.759.820	14.206.720	21.691.830	20.251.680	41.943.510	36.222.100	5.721.410		15.8
Webster	954.500	1.237.510	2.192.010	692.630	64.810	757.440	20.226.200	2.401.150	21.873.330	3.703.470	25.576.800	17.417.380	8.159.420		46.8
Wetzel	711.720	4.518.080	5.229.800				6.629.090	11.498.150	7.340.810	16.016.230	23.357.040	20.429.880	2.927.160		14.3
Wirt	1.797.060	545.985	2.343.675	160.100	115.600	275.700	4.730.770	616.370	6.608.580	1.277.955	7.966.515	7.519.375	447.140		5.9
Wood	4.380.810	27.809.550	32.190.360				55.607.580	56.720.150	59.988.390	84.529.700	144.518.090	134.183.580	10.334.510		7.7
Wyoming	1.812.160	5.199.200	7.011.360				60.977.700	4.416.660	62.789.860	9.615.860	72.405.700	67.139.050	5.266.650		7.8
	$181.827.491	$649.648.417	$831.475.908	$70.206.510	$9.940.387	$80.146.897	$1.924.091.606	$1.009.993.385	$2.176.125.607	$1.669.783.139	$3.845.909.060	$3.358.164.640	$496.462.686	$8.718.266	14.5

Net Increase 487,744,420

COUNTIES	PUBLIC UTILITIES											
	CLASS I			CLASS III	CLASS IV	TOTAL		TOTAL				
	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1979	1978	Increase	Decrease	Per Cent
Barbour	$ 328.100	$ 163.300	$ 491.400	$ 9.791.900	$ 1.426.900	$ 10.120.000	$ 1.590.200	$ 11.710.200	$ 10.743.200	$ 967.000	$	9
Berkeley	106.000	286.300	392.300	12.236.400	7.494.000	12.342.400	7.780.300	20.122.700	18.095.900	2.026.800		11.2
Boone	228.900	448.500	677.400	23.644.100	2.169.900	23.873.000	2.618.400	26.491.400	24.870.800	1.620.600		6.5
Braxton	160.800	227.000	387.800	12.843.000	2.508.200	13.003.800	2.735.200	15.739.000	15.311.400	427.600		2.8
Brooke	274.100	326.000	600.100	8.873.500	4.595.200	9.147.600	4.921.200	14.068.800	13.406.500	662.300		4.9
Cabell	313.100	1.502.700	1.815.800	26.366.000	39.411.400	26.679.100	40.914.100	67.593.200	61.233.700	6.359.500		10.4
Calhoun	384.100	237.400	621.500	10.048.400	646.900	10.432.500	884.300	11.316.800	10.557.200	759.600		7.2
Clay	230.900	71.900	302.800	9.907.300	579.000	10.138.200	650.900	10.789.100	10.292.200	496.900		4.8
Doddridge	789.500	186.100	975.600	19.199.400	447.800	19.988.900	633.900	20.622.800	19.700.300	922.500		4.7
Fayette	214.500	733.800	948.300	46.413.400	8.485.800	46.627.900	9.219.600	55.847.500	52.059.500	3.788.000		7.3
Gilmer	513.000	374.800	887.800	17.950.000	826.900	18.463.000	1.201.700	19.664.700	18.696.500	968.200		5.2
Grant	20.400	54.000	74.400	62.472.100	631.000	62.492.500	685.000	63.177.500	62.516.900	660.600		8
Greenbrier	91.800	424.700	516.500	31.009.800	6.898.500	31.101.600	7.323.200	38.424.800	38.545.900		121.100	3
Hampshire	19.400	101.800	121.200	21.238.500	3.525.700	21.257.900	3.627.500	24.885.400	22.273.000	2.612.400		11.7
Hancock	184.000	507.400	691.400	8.993.800	6.963.200	9.177.800	7.470.600	16.648.400	15.364.000	1.284.400		8.4
Hardy	96.900	37.900	134.800	15.079.300	709.700	15.176.200	747.600	15.923.800	15.267.400	656.400		4.3
Harrison	1.670.800	2.244.400	3.915.200	92.622.300	16.167.500	94.293.100	18.411.900	112.705.000	107.243.300	5.461.700		5
Jackson	286.300	379.700	666.000	21.607.400	2.510.300	21.893.700	2.890.000	24.783.700	23.329.400	1.454.300		6.2
Jefferson	15.700	96.200	111.900	14.325.800	2.795.300	14.341.500	2.891.500	17.233.000	16.119.400	1.113.600		6.9
Kanawha	2.146.800	4.003.500	6.150.300	107.060.900	111.179.900	109.207.700	115.183.400	224.391.100	213.460.300	10.930.800		5.1
Lewis	1.024.000	1.312.700	2.336.700	34.882.800	3.237.200	35.906.800	4.549.900	40.456.700	38.049.000	2.407.700		6.3
Lincoln	384.900	220.300	605.200	27.024.600	915.900	27.409.500	1.136.200	28.545.700	28.282.300	263.400		9
Logan	392.600	507.700	900.300	26.186.300	7.369.900	26.578.900	7.877.600	34.456.500	31.802.100	2.654.400		8.4
Marion	293.500	1.175.000	1.468.500	20.684.800	22.546.000	20.978.300	23.721.000	44.699.300	42.001.400	2.697.900		6.4
Marshall	674.400	884.600	1.559.000	31.633.800	6.364.900	32.308.200	7.249.500	39.557.700	39.705.000		147.300	4
Mason	325.500	493.000	818.500	28.923.900	2.701.700	29.249.400	3.194.700	32.444.100	29.574.600	2.869.500		9.7
Mercer	184.200	871.100	1.055.300	28.040.900	30.199.600	28.225.100	31.070.700	59.295.800	56.603.700	2.692.100		4.8
Mineral	59.600	146.400	206.000	8.832.800	4.038.600	8.892.400	4.185.000	13.077.400	12.410.300	667.100		5.4
Mingo	252.100	310.200	562.300	34.665.600	9.476.200	34.917.700	9.786.400	44.704.100	41.993.600	2.710.500		6.5
Monongalia	689.500	878.100	1.567.600	45.998.200	9.415.400	46.687.700	10.293.500	56.981.200	54.944.000	2.037.200		3.7
Monroe	57.800	131.800	189.600	9.616.000	1.079.800	9.673.800	1.211.600	10.885.400	11.091.700		206.300	1.9
Morgan	10.800	54.400	65.200	6.941.800	868.700	6.952.600	923.100	7.875.700	7.723.700	152.000		1.9
McDowell	466.800	502.700	969.500	42.788.000	9.312.300	43.254.800	9.815.000	53.069.800	49.777.300	3.292.500		6.6
Nicholas	164.100	299.100	463.200	12.176.900	2.044.300	12.341.000	2.343.400	14.684.400	13.595.200	1.089.200		8
Ohio	272.400	1.125.000	1.397.400	5.051.800	17.533.800	5.324.200	18.658.800	23.983.000	21.691.400	2.291.600		10.5
Pendleton	112.400	87.500	199.900	8.367.000	315.700	8.479.400	403.200	8.882.600	8.760.300	122.300		1.4
Pleasants	323.400	329.600	653.000	17.486.400	1.152.500	17.809.800	1.482.100	19.291.900	15.572.200	3.719.700		23.9
Pocahontas	130.500	70.600	201.100	8.843.900	847.000	8.974.400	917.600	9.892.000	9.432.300	459.700		4.8
Preston	543.800	428.400	972.200	34.003.800	3.237.700	34.547.600	3.666.100	38.213.700	35.588.900	2.624.800		7.4
Putnam	974.100	1.076.000	2.050.100	75.010.300	2.026.500	75.984.400	3.102.500	79.086.900	78.111.300	975.600		1.3
Raleigh	408.900	920.000	1.328.900	40.388.800	11.670.500	40.797.700	12.590.500	53.388.200	48.383.200	5.005.000		10.3
Randolph	345.600	318.300	663.900	20.964.300	3.899.900	21.309.900	4.218.200	25.528.100	24.432.600	1.095.500		4.5
Ritchie	314.000	302.300	616.300	11.760.800	1.476.900	12.074.800	1.779.200	13.854.000	12.968.000	886.000		6.8
Roane	400.500	150.600	551.100	18.303.600	1.067.300	18.704.100	1.217.900	19.922.000	18.543.300	1.378.700		7.4
Summers	94.900	142.100	237.000	16.829.500	4.647.400	16.924.400	4.789.500	21.713.900	21.795.000		81.100	4
Taylor	144.600	199.100	343.700	10.464.600	2.929.500	10.609.200	3.128.600	13.737.800	13.085.400	652.400		4.9
Tucker	64.000	133.200	197.200	4.026.000	1.342.300	4.090.000	1.475.500	5.565.500	5.311.900	253.600		4.8
Tyler	149.100	224.400	373.500	8.830.300	1.321.400	8.979.400	1.545.800	10.525.200	8.024.400	2.500.800		31.2
Upshur	371.500	222.100	593.600	16.047.000	2.062.800	16.418.500	2.284.900	18.703.400	18.456.700	246.700		1.4
Wayne	422.900	562.000	984.900	46.935.700	8.242.000	47.358.600	8.804.000	56.162.600	54.072.100	2.090.500		3.9
Webster	44.500	133.100	177.600	5.272.300	1.566.800	5.316.800	1.699.900	7.016.700	6.599.700	417.000		6.3
Wetzel	776.400	829.200	1.605.600	30.302.700	3.383.000	31.079.100	4.212.200	35.291.300	34.641.100	650.200		1.9
Wirt	68.900	55.900	124.800	3.359.300	250.300	3.428.200	306.200	3.734.400	3.451.200	283.200		8.2
Wood	463.000	860.800	1.323.800	30.317.200	8.299.100	30.780.200	9.159.900	39.940.100	37.127.100	2.813.000		7.6
Wyoming	301.600	602.400	904.000	33.151.400	4.002.000	33.453.000	4.604.400	38.057.400	36.366.800	1.690.600		4.7
	$19.791.900	$26.966.100	$46.750.000	$1.386.805.200	$420.816.000	$1.406.597.100	$448.786.100	$1.855.373.200	$1.759.054.200	$96.874.800	$555.800	5.5

Net Increase $96.319.000

STATE OF WEST VIRGINIA
DAVID C. HARDESTY, JR., TAX COMMISSIONER
TAXES LEVIED—1977 TAX YEAR

By Board of Public Works for State Purposes, by County Commissions for County Purposes,
By Boards of Education for School Purposes, and by Municipal Councils for Municipal Purposes

	STATE PURPOSES				
COUNTIES	Total 1977	Total 1976	Increase	Decrease	Per Cent
Barbour	$ 6,115	$ 5,005	$ 1,110	$	22.2
Berkeley	18,197	16,456	1,741	....	10.6
Boone	13,770	12,278	1,492	....	12.2
Braxton	4,933	4,515	418	....	9.3
Brooke	11,970	11,257	713	....	6.3
Cabell	47,217	44,237	2,980	....	6.7
Calhoun	3,370	2,858	512	....	17.9
Clay	4,284	3,621	663	....	18.3
Doddridge	3,730	3,220	510	....	15.8
Fayette	20,669	18,260	2,409	....	13.2
Gilmer	5,128	4,249	879	....	20.7
Grant	11,570	11,320	250	....	2.2
Greenbrier	14,205	12,879	1,326	....	10.3
Hampshire	6,623	6,009	614	....	10.2
Hancock	23,706	23,276	430	....	1.8
Hardy	4,498	4,120	378	....	9.2
Harrison	37,645	36,176	1,469	....	4.1
Jackson	14,362	12,339	2,023	....	16.4
Jefferson	10,470	9,940	530	....	5.3
Kanawha	119,444	111,625	7,819	....	7.
Lewis	8,398	7,831	567	....	7.2
Lincoln	5,462	5,201	261	....	5.
Logan	15,152	13,443	1,709	....	12.7
Marion	24,974	23,722	1,252	....	5.3
Marshall	30,325	27,345	2,980	....	10.9
Mason	11,091	10,331	760	....	7.4
Mercer	21,990	20,265	1,725	....	8.5
Mineral	8,180	8,652	....	472	5.5
Mingo	11,388	10,600	788	....	7.4
Monongalia	28,920	26,005	2,915	....	11.2
Monroe	3,458	2,969	489	....	16.5
Morgan	3,836	3,672	164	....	4.5
McDowell	19,553	17,156	2,397	....	14.
Nicholas	10,661	9,624	1,037	....	10.8
Ohio	24,180	22,812	1,368	....	6.
Pendleton	2,596	2,486	110	....	4.4
Pleasants	5,631	4,277	1,354	....	31.7
Pocahontas	3,859	3,720	139	....	3.7
Preston	11,805	10,292	1,513	....	14.7
Putnam	23,199	22,121	1,078	....	4.9
Raleigh	27,628	21,643	5,985	....	27.6
Randolph	8,536	8,037	499	....	6.2
Ritchie	4,420	3,774	646	....	17.1
Roane	5,527	5,333	194	....	3.6
Summers	4,281	4,191	90	....	2.1
Taylor	5,056	4,656	400	....	8.6
Tucker	2,452	2,238	214	....	9.6
Tyler	3,642	3,204	438	....	13.7
Upshur	7,446	6,891	555	....	8.1
Wayne	12,839	11,944	895	....	7.5
Webster	6,669	5,655	1,014	....	17.9
Wetzel	7,955	7,640	315	....	4.1
Wirt	2,030	1,977	53	....	2.7
Wood	34,819	33,352	1,467	....	4.4
Wyoming	15,198	14,562	636	....	4.4
TOTAL	$805,062	$741,261	$64,273	$472	8.6

Net Increase $63,801

COUNTIES	COUNTY PURPOSES							
	County Current	County Bonds	Public Improvement	Total 1977	Total 1976	Increase	Decrease	Per Cent
Barbour	$ 349,812	$	$	$ 349,812	$ 286,365	$ 63,447	$	22.2
Berkeley	1,040,894	....	....	1,040,894	941,122	99,772	....	10.6
Boone	787,683	....	....	787,683	702,372	85,311	....	12.1
Braxton	281,995	....	....	281,995	258,164	23,831	....	9.2
Brooke	684,646	....	....	684,646	644,036	40,610	....	6.3
Cabell	[1] 3,926,488	124,653	....	4,051,141	2,530,401	1,520,740	....	60.1
Calhoun	184,071	8,624	....	192,695	163,409	29,286	....	17.9
Clay	245,095	....	....	245,095	207,141	37.954	....	18.3
Doddridge	213,302	....	....	213,302	184,241	29,061	....	15.8
Fayette	1,182,420	....	....	1,182,420	1,044,516	137,904	....	13.2
Gilmer	293,273	....	....	293,273	243,005	50,268	....	20.7
Grant	613,215	48,595	....	661,810	647,417	14,393	....	2.2
Greenbrier	812,491	....	....	812,491	736,280	76,211	....	10.4
Hampshire	366,685	12,187	....	378,872	343,680	35,192	....	10.2
Hancock	1,403,376	....	....	1,403,376	1,154,571	248,805	....	21.6
Hardy	385,910	....	....	385,910	235,675	150,235	....	63.7
Harrison	2,035,963	....	117,457	2,153,420	2,069,022	84,398	....	4.1
Jackson	775,473	....	....	775,473	705,828	69,645	....	9.9
Jefferson	598,984	....	....	598,984	568,120	30,864	....	5.4
Kanawha	7,930,896	....	....	7,930,896	7,817,489	113,407	....	1.5
Lewis	399,759	....	....	399,759	372,788	26,971	....	7.2
Lincoln	312,386	....	....	312,386	446,430	....	134,044	30.
Logan	866,835	....	....	866,835	768,929	97,906	....	12.7
Marion	1,428,555	....	....	1,428,555	1,356,637	71,918	....	5.3
Marshall	1,334,276	....	....	1,334,276	1,230,302	103,974	....	8.5
Mason	634,547	....	....	634,547	590,795	43,752	....	7.9
Mercer	1,223,627	34,305	....	1,257,932	1,159,193	98,739	....	8.5
Mineral	468,075	....	....	468,075	494,884	....	26,809	7.5
Mingo	634,509	16,852	....	651,361	606,092	45,269	....	7.5
Monongalia	1,654,301	....	....	1,654,301	1,487,368	166,933	....	11.2
Monroe	197,924	....	....	197,924	170,177	27,747	....	16.3
Morgan	219,429	....	....	219,429	210,062	9,367	....	4.5
McDowell	1,118,458	....	....	1,118,458	981,197	137,261	....	14.
Nicholas	609,776	....	....	609,776	550,441	59,335	....	10.8
Ohio	[1] 1,294,254	....	88,991	1,383,245	1,304,823	78,422	....	6.
Pendleton	148,486	....	....	148,486	142,238	6,248	....	4.4
Pleasants	322,166	....	....	322,166	244,475	77,691	....	31.8
Pocahontas	220,717	....	....	220,717	212,729	7,988	....	3.8
Preston	675,571	....	....	675,571	588,855	86,716	....	14.7
Putnam	1,326,669	....	....	1,326,669	1,265,125	61,544	....	4.9
Raleigh	1,563,665	16,575	....	1,580,240	1,856,612	....	276,372	14.9
Randolph	488,514	....	....	488,514	459,515	28,999	....	6.3
Ritchie	252,764	....	....	252,764	215,761	37,003	....	17.2
Roane	296,231	19,897	....	316,128	305,266	10,862	....	3.6
Summers	245,008	....	....	245,006	239,690	5,318	....	2.2
Taylor	289,244	....	....	289,244	266,420	22,824	....	8.6
Tucker	140,403	....	....	140,403	127,870	12,533	....	9.8
Tyler	208,346	....	....	208,346	183,397	24,949	....	13.6
Upshur	425,921	....	....	425,921	394,311	31,610	....	8.
Wayne	723,567	10,783	....	734,350	682,945	51,405	....	7.5
Webster	381,634	....	....	381,634	323,345	58,289	....	18.
Wetzel	454,918	....	....	454,918	436,973	17,945	....	4.1
Wirt	116,051	....	....	116,051	113,073	2,978	....	2.6
Wood	1,991,615	....	....	1,991,615	1,907,782	83,833	....	4.4
Wyoming	869,334	....	....	869,334	832,800	36,534	....	4.4
TOTAL	$47,650,207	$292,471	$206,448	$48,149,126	$44,012,154	$4,574,197	$437,225	9.4

[1] Special Act
— Library

Net Increase $4,136,972

	SCHOOL PURPOSES							
COUNTIES	School Current	School Bonds	Permanent Improvements	Total 1977	Total 1976	Increase	Decrease	Per Cent
Barbour	$ 561,413	$ 180,043	$	$ 741,456	$ 641,819	$ 99,337	$	15.5
Berkeley	3,126,315	805,052	....	3,931,367	3,627,600	303,767	....	8.4
Boone	2,528,297	652,179	....	3,180,476	2,254,470	926,006	....	41.1
Braxton	422,990	109,246	29,579	561,815	522,110	39,705	....	7.6
Brooke	2,197,568	422,755	....	2,620,323	2,491,932	128,391	....	5.2
Cabell	8,385,573	....	283,297	8,668,870	8,122,063	546,807	....	6.7
Calhoun	309,252	....	....	309,252	262,256	46,996	....	17.9
Clay	393,353	91,355	....	484,708	426,161	58,547	....	13.7
Doddridge	684,656	....	....	684,656	591,371	93,285	....	15.8
Fayette	3,795,316	552,348	....	4,347,664	3,902,694	44,497	....	1.1
Gilmer	470,671	....	....	470,671	389,997	80,674	....	20.7
Grant	1,965,068	54,612	....	2,019,680	1,976,662	43,018	....	2.2
Greenbrier	1,955,952	223,294	....	2,179,246	1,995,933	183,313	....	9.2
Hampshire	912,207	67,296	....	979,503	895,010	84,493	....	9.4
Hancock	4,352,359	336,619	....	4,688,978	4,621,074	67,904	....	1.5
Hardy	682,762	162,820	....	845,582	777,064	68,518	....	8.8
Harrison	6,912,040	....	....	6,912,040	6,641,116	270,924	....	4.1
Jackson	2,636,613	185,539	....	2,822,152	2,450,164	371,988	....	15.2
Jefferson	1,799,047	485,892	....	2,284,939	2,192,997	91,942	....	4.2
Kanawha	21,929,405	3,387,356	....	25,316,761	23,827,498	1,489,263	....	6.3
Lewis	1,156,446	....	....	1,156,446	1,078,424	78,022	....	7.2
Lincoln	1,002,695	....	....	1,002,695	955,297	47,398	....	5.
Logan	2,782,364	388,563	....	3,170,927	2,858,473	312,454	....	10.9
Marion	4,585,362	....	....	4,585,362	4,354,522	230,840	....	5.3
Marshall	5,567,574	802,993	....	6,370,567	5,821,254	549,313	....	9.4
Mason	2,036,752	7,544	....	2,044,296	1,904,179	140,117	....	7.4
Mercer	4,037,705	....	....	4,037,705	3,720,767	316,938	....	8.5
Mineral	1,502,417	340,086	....	1,842,503	1,920,699	....	78,196	4.1
Mingo	2,022,412	335,701	68,327	2,426,440	2,292,552	133,888	....	5.8
Monongalia	5,309,958	748,485	....	6,058,443	4,774,134	1,284,309	....	26.9
Monroe	519,453	....	20,764	540,217	464,474	75,743	....	16.3
Morgan	659,056	185,210	....	844,266	808,805	35,461	....	4.4
McDowell	3,590,005	581,908	....	4,171,913	3,731,303	440,610	....	11.8
Nicholas	1,405,043	533,021	....	1,938,064	1,776,040	162,024	....	9.1
Ohio	4,439,915	1,278,773	....	5,718,688	5,409,082	309,606	....	5.7
Pendleton	238,305	....	....	238,305	410,898	....	172,593	42.
Pleasants	1,034,083	190,598	....	1,224,681	974,825	249,856	....	25.6
Pocahontas	354,230	148,639	....	502,869	490,173	12,696	....	2.6
Preston	2,168,431	17,007	....	2,185,438	1,906,163	279,275	....	14.7
Putnam	4,258,331	897,129	....	5,155,460	4,434,141	721,319	....	16.3
Raleigh	5,072,247	1,328,298		6,400,545	5,273,813	1,126,732	....	21.4
Randolph	1,262,282	409,604	....	1,671,886	1,597,056	74,830	....	4.7
Ritchie	669,341	....	....	669,341	571,354	97,987	....	17.2
Roane	507,349	....	....	507,349	511,693	....	4,344	.8
Summers	786,426	....	....	786,426	769,357	17,069	....	2.2
Taylor	696,309	136,935	....	833,244	775,876	57,368	....	7.4
Tucker	225,331	131,667	....	356,998	332,466	24,532	....	7.4
Tyler	668,751	187,947	....	856,698	777,193	79,505	....	10.2
Upshur	683,560	317,802	....	1,001,362	950,214	51,148	....	5.4
Wayne	2,357,107	....	....	2,357,107	2,192,113	164,994	....	7.5
Webster	612,484	131,570	....	744,054	646,921	97,133	....	15.
Wetzel	1,480,200	669,696	....	2,149,896	2,065,081	84,815	....	4.1
Wirt	372,503	....	....	372,503	362,942	9,561	....	2.6
Wood	6,392,661	1,332,851	....	7,725,512	7,436,349	289,163	....	3.9
Wyoming	2,699,186	40,124	91,188	2,830,498	2,717,948	112,550	....	4.9
TOTAL	$139,157,131	$18,878,557	$483,155	$158,528,843	$145,876,572	$12,706,931	$255,133	8.5

Net Increase $12,451,798

	ALL PROPERTY																
		CLASS I		CLASS II			PROPERTY	CLASS III	CLASS IV	TOTAL		TOTAL	TOTAL ASSESSED VALUATIONS				
COUNTIES	Districts	Municipalities	Total	Homestd Exempt Property	Districts	Municipalities	Total	Districts	Municipalities	Districts	Municipalities	Taxable Property	1977	1976	Increase	Decrease	Per Cent
Barbour	$ 1,854,515	$ 2,634,575	$ 4,489,090	$2,703,625	$ 10,131,350	$ 4,518,950	$ 14,650,300	$ 43,689,085	$ 9,019,525	$ 56,674,930	$ 16,173,050	$ 71,847,980	$ 74,551,605	$ 62,264,608	$ 12,286,997	$	19.7
Berkeley	4,064,523	10,224,906	14,289,429	7,580,328	49,756,445	15,383,731	65,140,176	113,616,772	32,214,888	167,437,740	57,823,525	225,261,265	232,841,593	211,583,678	21,257,915		10.1
Boone	1,143,550	5,556,700	6,700,250	3,309,200	12,840,075	3,505,825	16,345,900	119,081,325	8,788,850	133,074,950	17,832,175	150,907,125	154,216,325	137,995,575	16,220,750		11.7
Braxton	1,314,480	2,663,855	3,978,335	2,523,910	10,048,080	2,695,890	12,743,970	33,257,985	8,575,025	44,620,525	14,034,770	58,655,295	61,179,205	56,230,225	4,948,980		8.8
Brooke	702,650	6,026,375	6,729,025	6,239,500	23,367,175	19,930,025	43,297,200	29,090,085	67,272,305	53,158,910	93,228,705	146,387,615	152,627,115	144,052,005	8,575,110		5.9
Cabell	19,435,005	71,237,310	90,672,315	25,873,670	57,737,770	84,087,320	141,825,090	131,922,880	246,857,470	209,095,465	401,982,100	611,077,565	636,951,235	588,160,450	48,790,785		8.3
Calhoun	999,815	748,060	1,747,875	2,410,860	14,592,685	1,432,075	16,024,760	21,859,350	3,370,165	37,451,960	5,559,300	43,011,250	45,422,110	38,211,080	7,211,030		18.9
Clay	486,550	661,380	1,147,930	1,889,910	8,847,370	851,410	9,698,780	35,080,900	2,621,720	44,404,820	4,154,510	48,559,330	50,449,240	43,434,210	7,015,030		16.1
Doddridge	1,274,880	1,250,490	2,525,370	1,617,750	8,755,850	992,410	9,748,260	29,678,040	2,109,150	39,706,770	4,352,050	44,058,820	45,676,570	38,504,910	7,171,660		18.6
Fayette	3,188,434	10,852,252	14,040,686	10,246,968	28,783,587	23,966,510	52,750,097	139,293,408	37,537,912	171,265,399	72,356,674	243,622,073	253,869,041	220,857,258	33,011,783		14.9
Gilmer	1,627,560	1,100,430	2,727,990	2,434,230	10,232,810	2,043,020	12,275,830	38,330,530	5,121,050	51,190,900	8,264,500	59,455,400	61,889,630	51,237,610	10,652,020		20.8
Grant	2,697,412	1,752,743	4,450,155	1,334,689	8,957,480	2,804,440	11,761,920	101,746,653	6,961,007	113,401,546	11,518,190	124,919,735	126,254,424	123,098,630	3,155,794		2.6
Greenbrier	14,569,480	10,635,100	25,204,580	7,115,675	28,902,050	12,685,245	41,587,295	86,515,645	29,434,025	129,987,185	51,754,370	181,741,555	188,857,230	171,110,430	17,746,800		10.4
Hampshire	4,805,570	1,480,810	6,286,380	1,594,420	27,603,420	3,401,990	31,005,410	40,452,770	8,709,270	72,861,760	13,592,070	86,453,830	88,048,250	81,468,560	6,579,690		8.1
Hancock	1,991,700	11,734,700	13,726,400	7,658,200	14,498,800	41,262,650	55,761,450	47,264,300	158,479,950	63,754,800	211,477,300	275,232,100	282,890,300	277,066,450	5,823,850		2.1
Hardy	5,916,750	1,839,360	7,756,110	1,869,660	14,433,640	2,533,996	16,967,636	26,471,760	8,083,380	46,822,150	12,455,735	59,277,885	61,147,545	56,158,601	4,988,944		8.9
Harrison	8,871,784	30,135,721	39,007,505	17,228,400	44,085,830	55,029,440	99,115,270	219,057,329	98,105,798	272,014,943	183,270,957	455,285,900	472,514,300	453,192,306	19,321,994		4.3
Jackson	2,741,770	6,276,160	9,017,930	4,106,300	29,045,880	16,134,020	45,179,900	99,954,570	18,807,370	131,742,220	41,217,550	172,959,770	177,066,070	147,167,510	29,898,560		20.3
Jefferson	5,172,565	6,158,400	11,330,965	4,204,700	56,289,680	7,968,400	64,258,080	50,798,420	18,957,410	112,260,665	33,084,210	145,344,875	149,549,575	140,625,775	8,923,800		6.3
Kanawha	14,415,479	176,479,046	190,894,525	41,686,733	129,712,084	214,736,488	344,448,572	366,182,112	576,282,087	542,309,675	967,497,621	1,509,807,296	1,551,494,029	1,442,832,671	108,661,358		7.5
Lewis	3,538,800	7,981,000	11,519,800	4,298,550	13,870,000	5,077,650	18,947,650	58,227,960	13,401,300	75,636,550	26,459,950	102,096,500	106,395,050	99,193,650	7,201,400		7.3
Lincoln	682,725	2,179,375	2,862,100	2,298,145	11,366,315	1,478,535	12,844,850	43,798,340	3,681,175	55,843,380	7,337,085	63,180,465	65,478,610	61,565,520	3,913,090		6.4
Logan	7,298,400	14,108,150	21,406,550	4,349,000	16,125,450	4,031,600	20,157,050	115,313,750	20,801,050	138,735,600	38,941,800	177,677,400	182,026,400	163,063,650	18,962,750		11.6
Marion	4,863,135	24,835,181	29,698,316	16,518,825	42,490,675	46,687,100	89,177,775	93,118,171	104,815,617	140,471,981	176,138,098	316,610,079	333,128,904	317,499,867	15,629,037		4.9
Marshall	5,391,980	7,284,580	12,676,560	7,028,970	29,713,380	19,114,160	48,827,540	224,395,070	51,266,900	259,500,430	77,665,640	337,166,070	344,195,040	313,074,960	31,120,080		9.9
Mason	2,768,200	4,077,600	6,845,800	3,814,500	16,068,200	11,021,650	27,089,850	82,873,750	13,004,300	101,510,150	28,103,550	129,613,700	133,428,200	124,580,504	8,847,696		7.1
Mercer	4,786,980	24,228,880	29,015,860	11,837,160	49,038,960	35,274,010	84,312,970	82,829,550	87,578,440	136,755,500	147,081,340	283,836,840	295,674,000	272,148,310	23,525,690		8.6
Mineral	1,821,004	3,033,105	4,854,109	5,454,535	34,718,499	10,991,792	45,710,291	38,750,509	19,011,550	75,290,012	33,036,447	108,326,459	113,780,994	119,328,212		5,547,218	4.7
Mingo	2,168,850	6,774,550	8,943,400	2,738,000	11,177,650	5,467,150	16,644,800	79,615,050	23,501,200	93,161,550	35,742,900	128,904,450	131,642,450	122,076,050	9,566,400		7.8
Monongalia	5,355,205	18,687,870	24,043,075	10,982,325	46,674,195	38,900,175	85,574,370	162,613,580	77,301,885	214,642,980	135,889,920	350,532,900	361,515,225	328,244,480	33,270,745		10.1
Monroe	3,446,150	1,454,300	4,900,450	2,657,450	18,492,300	1,888,000	20,380,300	17,924,750	5,262,450	39,833,200	8,634,750	48,467,950	51,125,400	43,999,150	7,126,250		16.2
Morgan	771,180	1,274,480	2,045,660	2,343,350	18,897,870	1,814,350	20,712,220	22,887,265	4,797,080	42,386,295	7,865,900	50,252,195	52,595,545	50,248,940	2,346,605		4.7
McDowell	3,233,620	12,046,080	15,279,700	3,165,380	10,726,520	6,478,560	17,205,080	148,547,330	34,564,280	162,507,470	53,088,920	215,596,390	218,761,770	192,076,700	26,685,070		13.9
Nicholas	1,760,700	4,295,050	6,055,750	3,681,800	18,127,750	7,303,400	25,431,150	77,884,400	14,880,250	97,572,850	26,288,700	123,861,550	127,543,350	115,251,650	12,291,700		10.7
Ohio	2,076,840	69,340,134	71,416,974	13,745,931	16,689,730	61,188,085	77,877,815	25,118,646	150,913,824	43,885,216	290,441,843	334,327,059	348,072,990	329,240,207	18,832,783		5.7
Pendleton	4,375,470	1,502,230	5,877,700	1,369,770	9,345,780	1,018,410	10,364,190	16,510,880	2,496,650	30,532,110	5,017,290	35,549,400	36,919,170	35,321,710	1,597,460		4.5
Pleasants	443,300	1,747,830	2,191,130	1,713,465	5,265,825	5,404,175	10,670,000	42,611,160	7,829,655	48,320,285	14,980,660	63,300,945	65,014,410	51,105,560	13,908,850		27.2
Pocahontas	2,633,100	2,341,500	4,974,600	2,651,110	15,174,820	2,451,070	17,625,890	23,508,810	5,021,750	41,316,730	9,814,320	51,131,050	53,782,160	51,525,545	2,256,615		4.4
Preston	4,806,030	6,330,085	11,136,115	4,466,120	22,709,250	7,826,875	30,536,125	83,343,240	16,711,283	110,867,520	30,858,023	141,725,543	146,191,663	128,336,697	17,854,966		13.9
Putnam	6,251,380	3,591,110	9,842,490	4,149,170	30,897,110	8,309,930	39,207,040	201,649,520	8,221,410	238,798,010	20,122,450	258,920,460	263,069,630	249,852,080	13,217,550		5.3
Raleigh	8,542,180	21,677,129	30,219,309	12,569,950	46,740,120	27,990,113	74,730,233	181,146,732	70,199,501	216,429,032	119,866,833	336,295,865	348,865,815	281,816,601	67,049,214		23.8
Randolph	2,738,125	8,037,250	10,775,375	4,625,450	15,971,700	9,048,275	25,019,975	48,393,575	21,907,275	67,103,400	38,892,800	105,996,200	110,621,650	104,530,700	6,090,950		5.8
Ritchie	1,647,380	2,396,200	4,043,580	3,043,480	12,747,480	6,165,070	18,912,550	25,818,590	8,103,870	40,013,430	18,665,140	58,678,570	58,722,050	48,479,320	10,242,730		20.7
Roane	4,384,985	3,703,270	8,088,255	977,450	19,201,330	4,141,350	23,342,680	32,480,263	8,113,130	56,046,548	16,957,790	73,004,338	73,981,788	73,013,230	968,558		1.3
Summers	808,120	3,488,350	4,296,470	3,314,380	11,248,860	4,042,070	15,290,930	23,215,480	10,898,510	35,272,480	18,428,930	53,701,380	57,015,780	54,856,220	2,159,560		3.9
Taylor	1,456,000	3,877,150	5,333,150	3,470,490	11,385,310	5,488,220	16,873,530	25,269,900	15,597,110	38,131,210	24,872,480	63,003,690	66,474,180	61,802,660	4,671,520		7.6
Tucker	918,730	2,352,230	3,270,960	1,628,650	4,877,190	3,032,010	7,909,200	11,763,830	6,059,700	17,559,850	13,394,000	30,953,850	32,582,500	30,476,520	2,105,980		6.9
Tyler	1,149,000	4,878,800	6,027,800	2,501,000	5,922,350	4,833,100	10,755,450	22,832,950	6,806,600	30,004,300	16,318,500	46,322,800	48,823,800	43,736,000	5,087,800		11.6
Upshur	1,984,130	3,964,200	5,948,330	4,403,970	15,817,640	7,108,900	22,926,540	48,412,890	13,198,415	65,814,660	24,271,520	90,086,180	94,490,150	88,121,205	6,368,945		7.2
Wayne	1,145,100	6,066,680	7,211,780	5,681,060	25,771,860	13,457,320	39,229,180	78,109,850	30,865,510	103,026,810	50,379,510	153,406,320	159,087,380	148,271,250	10,816,130		7.3
Webster	999,000	1,370,610	2,369,610	2,744,190	6,986,590	2,098,520	9,085,110	55,745,880	5,833,440	63,831,450	9,212,570	73,044,020	75,788,210	64,147,430	11,640,780		18.1
Wetzel	1,488,120	5,347,280	6,835,400	3,688,020	8,819,680	13,250,360	22,070,040	42,661,060	24,126,630	52,968,860	42,724,270	95,693,130	99,381,150	95,202,110	4,179,040		4.4
Wirt	1,866,980	601,865	2,468,845	1,221,510	8,932,215	1,517,180	10,449,395	12,637,075	1,809,880	23,435,880	3,928,925	27,364,805	28,586,315	27,544,990	1,041,325		3.8
Wood	4,643,810	28,870,350	33,514,160	20,812,180	68,460,150	95,382,870	163,843,020	110,413,210	148,970,790	180,717,170	273,024,010	453,741,180	474,553,360	452,174,790	22,478,570		5.
Wyoming	2,113,700	5,801,690	7,915,390	2,255,540	9,756,120	4,260,470	14,016,590	129,949,750	13,044,810	141,818,570	23,106,930	164,925,500	167,181,040	159,469,290	7,711,750		4.8
	$201,488,381	$676,617,517	[illegible]	$335,926,634	$1,295,928,905	$1,000,414,144	$2,296,343,049	$4,274,641,486	$2,407,961,475	$5,771,979,771	$4,087,183,136	$9,859,162,907	$10,195,089,541	$9,387,646,320	$812,990,439	$5,547,218	8.6

Net Increase $807,443,221

LGR 12:54

STATE OF WEST VIRGINIA
DAVID C. HARDESTY, JR., TAX COMMISSIONER
TAXES LEVIED ON CLASSIFIED ASSESSED VALUATIONS—1977 TAX YEAR

	REAL ESTATE											
		CLASS II		CLASS III	CLASS IV	TOTAL						
COUNTIES	Districts	Municipalities	Total	Districts	Municipalities	Districts	Municipalities	1977	1976	Increase	Decrease	Per Cent
Barbour	$ 87,443	$ 49,886	$ 137,329	$ 125,098	$ 63,734	$ 212,541	$ 113,620	$ 326,180	$ 315,864	$ 10,316	$	3.2
Berkeley	645,840	248,954	894,794	912,473	473,848	1,558,313	722,802	2,281,115	2,235,532	45,583		2
Boone	148,275	59,058	207,333	1,008,461	130,301	1,156,736	189,359	1,346,095	1,118,371	227,724		20
Braxton	82,847	30,802	113,649	94,856	54,988	177,703	85,790	263,493	256,798	6,695		2.6
Brooke	308,175	325,718	633,893	170,919	740,659	479,094	1,066,377	1,545,471	1,516,827	28,644		1.9
Cabell	757,246	1,345,037	2,102,282	743,238	3,338,950	1,500,484	4,683,987	6,184,081	5,507,541	676,540		12.3
Calhoun	104,929	15,895	120,824	71,810	41,279	176,740	56,974	233,722	169,469	64,253		37
Clay	66,553	8,880	75,433	212,629	24,690	282,182	33,570	315,752	311,628	4,124		1.3
Doddridge	104,228	15,305	119,533	139,560	34,384	243,788	49,689	293,485	193,525	99,960		51.7
Fayette	360,863	385,670	746,533	906,483	582,548	1,267,346	968,218	2,235,564	1,880,855	354,709		18.9
Gilmer	73,820	21,761	95,581	110,368	49,201	184,188	70,962	255,150	184,912	70,238		37.9
Grant	100,209	37,771	137,980	99,838	73,128	200,047	110,899	310,946	307,158	3,788		1.2
Greenbrier	286,556	167,701	454,257	413,607	234,008	700,163	401,709	1,101,872	1,043,227	58,645		5.6
Hampshire	275,351	42,662	318,013	98,582	60,343	373,933	103,005	476,938	458,316	18,622		3.9
Hancock	174,924	636,278	811,202	281,088	1,913,157	456,012	2,549,435	3,005,447	2,927,258	78,189		2.6
Hardy	193,696	40,441	234,137	162,784	105,703	356,480	146,144	502,624	418,786	83,838		20
Harrison	507,007	824,227	1,331,234	581,406	1,276,665	1,088,413	2,080,892	3,169,305	3,111,673	57,632		1.84
Jackson	350,324	240,418	590,742	648,905	305,267	999,229	545,685	1,544,914	1,066,134	478,780		44.9
Jefferson	747,746	127,545	875,291	607,012	293,251	1,354,758	420,796	1,775,554	1,713,666	61,888		3.6
Kanawha	1,708,204	3,770,582	5,478,786	2,807,637	8,308,736	4,515,841	12,079,318	16,595,159	16,168,823	426,336		2.6
Lewis	122,990	58,231	181,221	122,899	116,431	245,889	174,662	420,551	404,676	15,875		3.9
Lincoln	128,373	21,066	149,439	137,923	42,390	266,296	63,456	329,752	356,006		26,254	7.4
Logan	195,666	83,482	279,148	562,535	199,061	758,201	282,543	1,040,744	1,073,626		32,882	3.1
Marion	493,158	676,901	1,170,059	717,367	1,190,161	1,210,525	1,867,062	3,077,587	3,016,280	61,307		2
Marshall	368,430	287,841	656,271	1,327,599	579,204	1,696,029	867,045	2,563,074	2,318,881	244,193		10.5
Mason	184,606	157,898	342,504	274,405	152,873	459,011	310,771	769,782	766,854	2,928		.4
Mercer	526,045	510,851	1,036,896	572,992	981,530	1,099,037	1,492,381	2,591,418	2,382,015	209,403		8.8
Mineral	477,112	189,893	667,005	265,428	265,590	742,540	455,483	1,198,023	1,140,302	57,721		5.1
Mingo	118,918	89,040	207,958	393,998	239,034	512,916	328,074	840,990	827,950	13,040		1.5
Monongalia	564,682	627,510	1,192,192	1,731,303	1,307,555	2,295,985	1,935,065	4,231,050	3,668,665	562,385		15.3
Monroe	193,953	24,424	218,377	80,839	34,360	274,792	58,784	333,576	272,539	61,037		22.3
Morgan	255,602	29,273	284,875	248,802	67,374	504,404	96,647	601,051	583,547	17,504		3
McDowell	103,009	104,775	207,784	579,785	240,720	682,794	345,495	1,028,289	1,021,044	7,245		.7
Nicholas	196,088	102,385	298,473	481,955	169,820	678,043	272,205	950,248	890,117	60,131		6.8
Ohio	229,269	1,049,466	1,278,735	231,175	2,117,159	460,444	3,166,625	3,627,069	3,454,636	172,433		4.9
Pendleton	67,037	10,019	77,056	40,323	16,911	107,360	26,930	134,290	192,455		58,165	30.2
Pleasants	70,086	88,907	158,993	131,083	95,901	201,169	184,808	385,977	398,190		12,213	3.1
Pocahontas	140,748	28,238	168,986	152,768	43,423	293,516	71,661	365,177	361,663	3,514		1
Preston	261,785	116,050	377,835	434,699	170,509	696,484	286,559	983,043	917,466	65,577		7.2
Putnam	415,821	140,831	556,652	866,589	86,817	1,282,410	227,648	1,510,058	1,368,403	141,655		10.4
Raleigh	634,786	474,125	1,108,911	1,217,514	1,143,541	1,852,300	1,617,666	3,469,966	3,616,326		146,360	4.1
Randolph	194,344	134,383	328,727	211,014	254,179	405,358	388,562	793,920	781,942	11,978		1.5
Ritchie	133,638	86,882	220,520	118,238	88,784	251,876	175,666	427,542	311,523	116,019		37.2
Roane	142,838	41,368	184,206	65,533	84,444	208,371	125,812	334,343	316,685	17,658		5.6
Summers	128,008	63,099	191,107	52,621	118,915	180,629	182,014	362,643	357,426	5,217		1.5
Taylor	118,805	74,457	193,262	127,892	133,841	246,697	208,298	454,995	403,669	51,326		12.7
Tucker	45,826	36,206	82,032	63,742	72,624	109,568	107,830	216,398	212,712	3,686		1.7
Tyler	81,754	79,717	161,471	113,687	79,388	195,441	159,105	354,546	357,543		2,997	.8
Upshur	140,178	86,987	227,165	149,906	158,232	290,084	245,219	535,303	513,710	21,593		4.2
Wayne	294,866	195,250	490,116	241,818	258,596	536,684	453,846	990,530	942,185	48,345		5.1
Webster	54,259	21,354	75,613	513,358	40,988	567,617	62,342	629,959	605,135	24,824		4.1
Wetzel	144,872	250,776	395,648	188,218	349,960	333,090	600,736	933,826	928,206	5,620		.6
Wirt	106,455	20,449	126,904	109,547	27,522	216,002	47,971	263,973	263,209	764		.3
Wood	916,704	1,574,200	2,490,904	665,952	2,440,994	1,582,656	4,015,194	5,597,850	5,471,956	125,894		2.2
Wyoming	112,227	66,836	179,063	882,600	144,543	994,827	211,379	1,206,206	1,203,190	3,016		.3
TOTAL	$15,449,264	$15,877,558	$31,326,822	$24,559,147	$31,939,856	$40,008,411	$47,817,414	$87,825,825	$83,112,329	$4,990,357	$276,861	5.7

Net Increase $4,713,496

	PERSONAL PROPERTY														
		CLASS I			CLASS II		CLASS III	CLASS IV	TOTAL						
COUNTIES	Districts	Municipalities	Total	Districts	Municipalities	Total	Districts	Municipalities	Districts	Municipalities	1977	1978	Increase	Decrease	Per Cent
Barbour	$ 6,847	$ 14,175	$ 21,022	$ 3,456	$ 1,957	$ 5,413	$ 483,153	$ 110,451	$ 493,456	$ 126,583	$ 620,039	$ 470,170	$ 149,869	$	31.8
Berkeley	27,138	80,562	107,700	36,420	448	36,868	1,867,783	327,702	1,931,341	408,712	2,340,053	2,006,389	333,664		16.6
Boone	6,612	45,749	52,361	37,367	3,968	41,335	1,751,481	108,419	1,793,470	158,136	1,951,606	1,323,153	628,453		47.5
Braxton	4,965	14,112	19,077	3,647	927	4,574	256,608	89,504	265,220	104,543	369,763	312,926	56,837		18.2
Brooke	2,969	46,618	49,587	15,601	256	15,857	389,323	1,309,635	407,893	1,356,509	1,764,402	1,548,650	215,752		13.9
Cabell	129,264	558,842	688,106	23,370	4,950	28,320	2,111,014	3,305,555	2,263,648	3,869,347	6,132,995	5,005,859	1,127,136		22.5
Calhoun	2,309	2,872	5,181	4,516	416	4,932	105,345	20,197	112,170	23,485	135,655	130,430	5,225		4
Clay	1,009	3,372	4,381	6,233	542	6,775	218,816	20,520	226,058	24,434	250,492	159,847	90,645		56.7
Doddridge	2,934	8,430	11,364	1,630	415	2,045	113,768	18,238	118,332	27,083	145,415	142,532	2,883		2
Fayette	19,964	84,262	104,226	25,585	7,752	33,337	1,587,531	374,969	1,633,080	466,983	2,100,063	1,901,936	198,127		10.4
Gilmer	4,180	4,078	8,258	2,956	777	3,733	210,340	46,536	217,446	51,391	268,837	219,141	49,696		22.7
Grant	15,577	12,008	27,585	4,038	1,878	5,916	348,796	105,859	368,411	119,745	488,156	446,539	41,617		9.3
Greenbrier	78,594	69,955	148,549	19,256	6,341	25,597	761,008	355,987	858,858	432,283	1,289,141	1,064,545	224,596		21.1
Hampshire	24,658	8,829	33,487	9,075	897	9,972	297,386	72,398	331,119	82,124	413,243	361,400	51,843		14.4
Hancock	11,660	86,476	98,136	12,111	794	12,905	706,290	2,757,069	730,061	2,844,339	3,574,400	3,365,896	208,504		6.2
Hardy	39,982	15,574	55,556	4,623	3,586	8,209	150,281	150,604	194,886	169,764	364,650	282,224	82,426		29.2
Harrison	43,529	204,962	248,491	25,992	5,926	31,918	2,495,792	1,150,423	2,565,313	1,361,311	3,926,624	3,742,894	183,730		4.9
Jackson	15,440	44,447	59,887	14,957	2,819	17,776	1,321,683	186,122	1,352,080	233,388	1,585,468	1,609,086		23,618	1.5
Jefferson	36,634	48,467	85,101	30,177	2,499	32,676	401,092	234,280	467,903	285,246	753,149	710,939	42,210		5.9
Kanawha	85,686	1,522,576	1,608,262	105,616	19,654	125,270	5,323,125	8,092,369	5,514,427	9,634,599	15,149,026	13,892,186	1,256,840		9
Lewis	11,712	39,393	51,105	6,609	761	7,370	312,621	123,747	330,942	163,901	494,843	445,022	49,821		11.2
Lincoln	1,800	14,262	16,062	9,034	477	9,511	267,594	38,331	278,428	53,070	331,498	315,000	16,498		5.2
Logan	46,159	107,941	154,100	19,964	508	20,472	1,821,090	207,297	1,887,213	315,746	2,202,959	1,809,566	393,393		21.7
Marion	27,624	172,601	200,225	20,554	4,264	24,818	1,034,072	1,204,636	1,082,250	1,381,501	2,463,751	2,263,641	200,110		8.8
Marshall	30,084	48,812	78,896	10,534	3,727	14,261	3,589,355	790,664	3,629,973	843,203	4,473,176	4,018,851	454,325		11.3
Mason	14,808	26,211	41,019	10,201	3,284	13,485	1,038,925	148,455	1,063,934	177,950	1,231,884	1,111,825	120,059		10.8
Mercer	27,823	170,395	198,218	66,836	3,798	70,634	754,215	692,786	848,874	866,979	1,715,853	1,544,613	171,240		11.1
Mineral	12,478	25,854	38,332	14,780	5,514	20,294	582,320	267,768	609,578	299,136	908,714	1,112,030		203,316	18.3
Mingo	12,999	54,987	67,986	32,696	3,130	35,826	830,817	234,819	876,512	292,936	1,169,448	1,057,166	112,282		10.6
Monongalia	31,223	141,446	172,669	60,005	6,264	66,269	1,390,257	849,065	1,481,485	996,775	2,478,260	1,732,433	745,827		43.1
Monroe	18,155	8,753	26,908	4,210	787	4,997	97,234	80,906	119,599	90,446	210,045	148,687	61,358		41.3
Morgan	5,290	10,013	15,303	7,343	507	7,850	189,641	61,585	202,274	72,105	274,379	249,634	24,745		10
McDowell	18,784	97,168	115,952	42,636	3,705	46,341	2,292,215	594,062	2,353,635	694,935	3,048,570	2,531,005	517,565		20.5
Nicholas	9,580	29,920	39,500	21,445	7,081	28,526	1,090,225	211,518	1,121,250	248,519	1,369,769	1,235,605	134,164		10.8
Ohio	13,293	587,810	601,103	16,837	5,049	21,886	359,955	2,790,389	390,085	3,383,248	3,773,333	3,568,816	204,517		5.7
Pendleton	15,986	7,074	23,060	3,056	165	3,221	86,335	24,708	105,377	31,947	137,324	184,264		46,940	25.5
Pleasants	826	12,241	13,067	2,487	2,523	5,010	561,456	132,852	564,769	147,616	712,385	455,856	256,529		56.3
Pocahontas	11,795	13,541	25,336	2,290	885	3,175	123,695	55,807	137,780	70,233	208,013	195,475	12,538		6.4
Preston	25,913	44,847	70,760	14,405	3,938	18,343	765,434	242,096	805,752	290,881	1,096,633	838,892	257,741		30.7
Putnam	37,005	22,027	59,032	17,680	2,380	20,060	2,684,908	126,749	2,739,593	151,156	2,890,749	2,434,458	456,291		18.7
Raleigh	58,943	176,379	235,322	42,658	1,774	44,432	2,283,017	846,543	2,384,618	1,024,696	3,409,314	2,295,241	1,114,073		48.5
Randolph	15,190	58,653	73,843	8,464	3,076	11,540	485,580	289,966	509,234	351,695	860,929	779,702	81,227		10.4
Ritchie	6,999	14,888	21,887				172,323	98,470	179,322	113,358	292,680	279,484	13,196		4.7
Roane	14,942	17,763	32,705	1,072	45	1,117	146,757	76,473	162,771	94,281	257,052	276,008		18,956	6.9
Summers	4,311	26,494	30,805	7,990	926	8,916	101,616	79,122	113,917	106,542	220,459	198,310	22,149		11.2
Taylor	7,310	25,100	32,410	8,130	452	8,582	202,682	209,503	218,122	235,055	453,177	429,148	24,029		5.6
Tucker	4,351	14,070	18,421	2,834	3,246	6,080	93,833	96,489	101,018	113,805	214,823	182,181	32,642		17.9
Tyler	7,234	42,895	50,129	5,136	6,180	11,316	300,175	109,095	312,545	158,170	470,715	426,238	44,477		10.4
Upshur	5,841	23,265	29,106	12,209	1,405	13,614	473,720	118,688	491,770	143,358	635,128	565,155	69,973		12.4
Wayne	4,366	42,089	46,455	26,716	8,487	35,203	453,613	435,319	484,695	485,895	970,590	834,082	136,508		16.4
Webster	4,050	6,797	10,847	5,878	712	6,590	343,279	52,758	353,207	60,267	413,474	281,991	131,483		46.6
Wetzel	5,845	42,754	48,599				217,779	435,237	223,624	477,991	701,615	619,107	82,508		13.3
Wirt	10,867	3,983	14,850	1,936	1,697	3,633	114,380	17,986	127,183	23,666	150,849	144,345	6,504		4.5
Wood	30,675	229,486	260,161				1,557,458	1,872,220	1,588,133	2,101,706	3,689,839	3,476,322	213,517		6.1
Wyoming	11,074	40,301	51,375				1,490,539	137,800	1,501,613	178,083	1,679,696	1,567,903	111,793		7.1
TOTAL	$1,122,376	$5,277,429	$6,399,805	$885,011	$163,970	$1,048,981	$49,207,860	$32,577,647	$51,215,247	$38,019,046	$89,234,293	$78,704,101	$11,223,122	$692,930	14

Net Increase $10,530,192

	PUBLIC UTILITY PROPERTY											
		CLASS I		CLASS III	CLASS IV	TOTAL						
COUNTIES	Districts	Munici-palities	Total	Districts	Munici-palities	Districts	Munici-palities	1977	1976	Increase	Decrease	Per Cent
Barbour	$ 1,472	$ 857	$ 2,329	$ 175,706	$ 32,736	$ 177,178	$ 33,675	$ 210,853	$ 201,580	$ 9,273	$	4.6
Berkeley	727	2,321	3,048	335,571	242,986	336,298	245,307	581,605	530,642	50,963	....	9.6
Boone	1,656	3,952	5,608	683,693	77,320	685,349	81,272	766,621	604,840	161,781	....	26.8
Braxton	682	1,342	2,024	221,105	59,290	221,787	60,632	282,429	277,626	4,803	....	1.8
Brooke	1,899	2,686	4,585	245,902	150,318	247,801	152,984	400,785	389,585	11,200	....	2.9
Cabell	2,117	12,082	14,199	712,937	1,266,738	715,054	1,278,820	1,993,874	1,679,558	314,316	....	18.7
Calhoun	1,440	1,335	2,775	150,720	14,555	152,160	15,890	168,050	156,689	11,361	....	7.3
Clay	989	398	1,387	169,732	12,814	170,721	13,212	183,933	180,741	3,192	....	1.8
Doddridge	4,773	1,474	6,247	464,241	14,186	469,014	15,660	484,674	461,863	22,811	....	4.9
Fayette	1,440	6,102	7,542	1,246,293	261,183	1,247,733	267,285	1,535,018	1,451,709	83,309	....	5.7
Gilmer	1,924	1,993	3,917	269,250	18,531	271,174	20,524	291,698	276,798	14,900	....	5.4
Grant	119	382	501	1,918,621	17,843	1,918,740	18,225	1,937,965	1,923,380	14,585	....	.8
Greenbrier	486	2,890	3,376	656,229	187,767	656,715	190,657	847,372	858,005	....	10,633	1.2
Hampshire	100	651	751	437,683	60,286	437,783	60,937	528,720	477,658	51,062	....	10.7
Hancock	1,187	3,934	5,121	232,040	215,545	233,227	219,479	452,706	408,848	43,858	....	10.7
Hardy	666	320	986	414,379	24,669	415,045	24,989	440,034	379,786	60,248	....	15.9
Harrison	10,100	18,654	28,754	2,238,607	476,659	2,248,707	493,313	2,742,020	2,615,224	126,796	....	4.8
Jackson	1,800	2,863	4,663	542,489	75,691	544,289	78,554	623,843	601,054	22,789	....	3.8
Jefferson	109	785	894	398,964	81,239	399,073	82,024	488,097	461,064	27,033	....	5.9
Kanawha	14,693	35,307	50,000	2,992,153	3,858,148	3,006,846	3,893,455	6,900,301	6,689,049	211,252	....	3.2
Lewis	4,789	7,754	12,543	649,657	76,495	654,436	84,249	738,885	692,436	46,449	....	6.7
Lincoln	2,327	1,607	3,934	653,455	26,726	655,782	28,333	684,115	758,989	....	74,874	9.9
Logan	2,625	4,030	6,655	700,326	233,951	702,951	237,981	940,932	880,030	60,902	....	6.9
Marion	1,774	8,571	10,345	900,158	657,892	901,932	666,463	1,168,395	1,100,614	67,781	....	6.2
Marshall	4,281	6,746	11,027	806,937	194,180	811,218	200,926	1,012,142	1,040,368	....	28,226	2.7
Mason	1,973	3,606	5,579	701,347	79,019	703,320	82,625	785,945	719,599	66,346	....	9.2
Mercer	1,113	6,355	7,468	678,029	881,225	679,142	887,580	1,556,722	1,485,531	71,191	....	4.8
Mineral	422	1,302	1,724	250,286	142,659	250,708	143,961	394,669	370,958	23,711	....	6.4
Mingo	1,710	2,619	4,329	940,408	318,728	942,118	321,347	1,263,465	1,202,255	61,210	....	5.1
Monongalia	4,614	6,974	11,588	1,231,280	299,107	1,235,894	306,081	1,541,975	1,354,701	187,274	....	13.8
Monroe	310	881	1,191	208,090	29,827	208,400	30,708	237,108	242,201	....	5,093	2.1
Morgan	75	446	521	153,176	28,518	153,251	28,964	222,215	218,295	3,920	....	1.8
McDowell	3,168	4,169	7,337	1,181,951	308,466	1,185,120	312,633	1,477,753	1,408,484	69,269	....	4.9
Nicholas	985	2,321	3,306	292,246	61,855	293,231	64,176	357,407	338,965	18,442	....	5.4
Ohio	2,007	9,694	11,701	148,666	604,355	150,673	614,049	764,922	698,877	66,045	....	9.3
Pendleton	422	438	860	125,505	8,314	125,927	8,752	132,679	195,019	....	62,340	32.
Pleasants	2,229	2,830	5,059	481,995	39,239	484,224	42,069	526,292	444,458	81,834	....	18.4
Pocahontas	615	418	1,033	166,725	20,101	167,340	20,519	187,859	181,571	6,288	....	3.5
Preston	3,307	3,260	6,567	827,108	98,625	830,415	101,885	932,300	873,665	58,635	....	6.7
Putnam	6,830	9,327	16,157	2,104,169	69,755	2,110,999	79,082	2,190,081	2,000,413	189,668	....	9.5
Raleigh	2,993	7,672	10,665	1,170,761	397,408	1,173,754	405,280	1,579,034	1,633,508	....	54,474	3.3
Randolph	2,194	2,413	4,607	532,406	118,469	534,600	120,882	655,485	638,201	17,284	....	2.7
Ritchie	1,645	2,073	3,718	246,586	41,277	248,231	43,350	291,581	273,435	18,146	....	6.6
Roane	1,502	754	2,256	274,094	21,346	275,596	22,100	298,156	286,433	11,723	....	4.1
Summers	574	1,133	1,707	406,913	147,230	407,487	148,363	555,850	560,319	....	4,469	.8
Taylor	806	1,358	2,164	233,340	79,970	234,146	81,328	315,474	303,387	12,087	....	4.
Tucker	326	845	1,171	81,985	34,046	82,311	34,891	117,202	114,231	2,971	....	2.6
Tyler	1,094	2,012	3,106	259,081	47,034	260,175	49,046	309,221	242,252	66,969	....	27.6
Upshur	1,790	1,381	3,171	309,194	31,289	310,984	32,670	343,653	346,489	....	2,836	.8
Wayne	2,556	4,357	6,913	1,134,905	253,526	1,137,461	257,883	1,395,344	1,345,853	49,491	....	3.5
Webster	189	731	920	86,481	34,426	86,670	35,157	124,827	119,881	4,946	....	4.1
Wetzel	6,377	7,847	14,224	995,504	128,083	1,001,881	135,930	1,137,781	1,115,316	22,465	....	2.
Wirt	417	408	825	81,229	7,304	81,646	7,712	89,357	83,210	6,147	....	7.4
Wood	3,242	7,104	10,346	669,044	804,017	672,286	811,121	1,183,407	1,113,869	69,538	....	6.2
Wyoming	1,843	4,677	6,520	810,353	125,676	812,196	130,353	942,549	908,979	33,570	....	3.7
TOTAL	$121,760	$826,731	$948,514	$34,520,271	$13,476,621	$34,642,034	$13,703,352	$48,345,436	$46,049,649	$2,636,702	$249,946	5.2

Net Increase $2,296,787

ALL PROPERTY

CLASS I			CLASS II			CLASS III	CLASS IV	TOTAL							
Districts	Municipalities	Total	Districts	Municipalities	Total	Districts	Municipalities	Districts	Municipalities	1977	1976	Increase	Decrease	Per Cent	COUNTIES
$ 8,319	$ 15,112	$ 23,431	$ 90,899	$ 51,842	$ 142,741	$ 783,957	$ 206,943	$ 883,175	$ 273,897	$ 1,157,072	$ 987,594	$ 169,478	$	17.2	Barbour
27,885	82,863	110,748	682,240	249,420	931,660	3,115,827	1,044,538	3,825,952	1,376,821	5,202,773	4,772,553	430,220		9	Berkeley
8,267	49,702	57,969	185,442	63,026	248,468	3,443,845	314,040	3,637,554	426,768	4,064,322	3,046,364	1,017,958		33.4	Boone
5,657	15,454	21,111	86,494	31,729	118,223	572,569	203,782	664,720	250,965	915,685	847,550	68,135		8	Braxton
4,868	49,284	54,152	323,776	325,974	649,750	806,144	2,200,612	1,134,788	2,575,870	3,710,658	3,455,092	255,566		7.4	Brooke
131,381	570,924	702,305	780,615	1,349,987	2,130,602	3,567,190	7,910,853	4,479,186	9,831,764	14,310,950	12,192,958	2,117,992		17.4	Cabell
3,749	4,207	7,956	109,445	16,111	125,556	327,890	76,031	441,084	96,349	537,433	456,594	80,839		17.7	Calhoun
1,998	3,770	5,768	75,786	9,422	85,208	601,177	58,024	678,961	71,216	750,177	652,216	97,961		15	Clay
7,707	9,904	17,611	105,858	15,720	121,578	717,567	66,818	831,132	92,442	923,574	797,920	125,654		15.8	Doddridge
21,404	90,384	111,788	396,448	383,422	779,870	3,740,307	1,238,700	4,148,159	1,722,486	5,870,645	5,234,450	636,195		12.2	Fayette
6,104	6,071	12,175	76,746	22,538	99,284	589,958	114,268	672,808	142,877	815,685	680,851	134,834		19.8	Gilmer
15,698	12,380	28,078	104,247	39,649	143,896	2,368,253	196,830	2,488,198	248,859	2,737,057	2,677,077	59,980		2.2	Grant
77,080	72,845	149,925	305,812	174,042	479,854	1,830,844	777,762	2,213,736	1,024,649	3,238,385	2,965,777	272,608		9.2	Greenbrier
24,758	9,480	34,238	284,426	43,559	327,985	833,651	223,027	1,142,835	276,066	1,418,901	1,297,374	121,527		9.4	Hampshire
12,847	90,410	103,257	187,035	637,072	824,107	1,219,418	4,885,771	1,419,300	5,613,253	7,032,553	6,702,003	330,550		4.9	Hancock
40,048	15,904	55,952	198,319	44,027	242,346	727,444	280,976	966,411	340,907	1,307,318	1,086,800	220,518		20.3	Hardy
53,629	221,616	275,245	532,999	830,153	1,363,152	5,296,805	2,903,747	5,883,433	3,955,516	9,838,949	9,470,791	368,158		3.9	Harrison
17,240	47,310	64,550	365,281	243,237	608,518	2,514,057	567,080	2,896,578	857,627	3,754,205	3,276,274	477,931		14.6	Jackson
35,742	50,252	85,994	777,923	130,044	907,967	1,404,069	618,770	2,217,734	799,066	3,016,800	2,885,691	131,109		4.5	Jefferson
100,679	1,557,883	1,658,562	1,811,820	3,790,218	5,602,038	11,123,615	20,259,273	13,036,114	25,607,372	38,643,486	36,749,058	1,894,428		5.2	Kanawha
16,481	47,147	63,628	129,199	58,992	188,191	1,084,787	316,673	1,230,467	423,812	1,654,279	1,542,134	112,145		7.3	Lewis
4,137	15,898	20,035	137,407	21,543	158,950	1,058,964	107,417	1,200,508	144,858	1,345,366	1,429,996		84,630	5.9	Lincoln
48,784	111,971	160,755	215,630	63,990	279,620	3,083,951	660,309	3,348,365	836,270	4,184,635	3,763,222	421,413		11.2	Logan
29,398	181,172	210,570	513,712	681,165	1,194,877	2,251,597	3,052,689	2,794,707	3,915,026	6,709,733	6,380,535	329,198		5.2	Marion
34,385	55,558	89,943	378,984	291,548	670,532	5,723,849	1,564,068	6,137,218	1,911,174	8,048,392	7,378,100	670,292		9.1	Marshall
16,781	29,817	46,598	194,629	161,180	355,809	2,004,875	380,349	2,216,285	571,346	2,787,631	2,598,298	189,333		7.3	Mason
28,936	176,750	205,686	592,881	514,649	1,107,530	2,005,236	2,555,541	2,627,053	3,246,940	5,873,993	5,422,159	451,834		8.3	Mercer
12,900	27,186	40,086	481,882	186,407	668,289	1,098,034	676,017	1,602,826	898,580	2,501,406	2,623,290		121,884	4.7	Mineral
14,709	57,616	72,325	151,614	92,170	243,784	2,165,223	792,571	2,331,546	942,357	3,273,903	3,087,371	186,532		6.	Mingo
35,837	148,420	184,257	624,687	633,774	1,258,461	4,352,840	2,455,727	5,013,364	3,237,921	8,251,285	6,755,789	1,495,496		7.3	Monongalia
18,465	9,634	28,099	198,163	25,211	223,374	384,163	145,093	600,791	179,938	780,729	663,427	117,302		17.7	Monroe
5,365	10,459	15,824	262,945	29,780	292,725	631,619	157,477	899,929	197,716	1,097,645	1,051,476	46,169		4.4	Morgan
21,953	101,336	123,289	145,645	108,480	254,125	4,033,951	1,143,247	4,201,549	1,353,063	5,554,612	4,960,533	594,079		11.9	McDowell
10,565	32,241	42,806	217,533	109,466	326,999	1,864,426	443,189	2,092,524	584,900	2,677,424	2,464,687	212,737		8.6	Nicholas
15,300	597,504	612,804	245,906	1,054,518	1,300,424	740,196	5,511,900	1,001,402	7,163,922	8,165,324	7,723,329	441,995		5.7	Ohio
16,468	7,512	23,980	70,093	10,184	80,277	252,162	48,933	338,724	67,629	406,353	571,798		165,445	28.9	Pendleton
3,055	15,071	18,126	72,573	91,430	164,003	1,174,534	267,981	1,250,162	374,482	1,624,644	1,298,504	326,140		25.1	Pleasants
12,410	13,959	26,369	143,038	29,123	172,161	443,188	119,331	598,636	162,413	761,049	738,712	22,337		3.	Pocahontas
29,220	48,127	77,347	276,160	119,988	396,148	2,027,271	511,230	2,332,651	679,345	3,011,996	2,630,023	381,973		14.5	Preston
43,835	31,354	75,189	433,301	143,211	576,512	5,655,866	283,321	6,133,002	457,886	6,590,888	5,803,274	787,614		13.5	Putnam
61,906	184,251	246,157	677,483	475,879	1,153,362	4,671,322	2,387,492	5,410,681	3,047,642	8,458,323	7,545,074	913,249		12.1	Raleigh
17,384	61,076	78,460	202,859	137,408	340,267	1,229,003	662,614	1,449,195	861,139	2,310,334	2,199,845	110,489		5.	Randolph
8,635	16,871	25,506	130,638	89,882	220,520	540,146	225,631	679,419	332,384	1,011,803	864,442	147,361		17.1	Ritchie
16,444	18,517	34,961	144,010	41,413	185,423	486,904	182,263	647,358	242,193	889,551	879,126	10,425		1.2	Roane
4,845	27,667	32,512	135,068	64,937	200,005	562,320	344,315	702,233	436,919	1,139,152	1,116,255	22,897		2.1	Summers
6,116	28,458	34,574	126,936	74,908	201,844	563,914	423,314	696,966	526,680	1,223,646	1,136,224	87,422		7.7	Taylor
4,877	14,015	18,892	49,670	39,442	89,112	339,340	203,079	393,887	256,536	650,423	609,124	41,299		6.8	Tucker
8,408	44,727	53,135	86,900	85,885	172,785	672,853	235,709	768,161	366,321	1,134,482	1,026,043	108,439		10.6	Tyler
7,631	34,646	42,277	102,387	98,392	200,779	982,820	308,218	1,092,838	441,256	1,534,094	1,445,364	88,730		6.1	Upshur
6,992	46,446	53,438	311,582	203,737	515,319	1,840,266	947,441	2,158,840	1,197,624	3,356,464	3,122,120	234,344		7.5	Wayne
4,339	7,368	11,707	60,137	22,066	82,203	946,118	128,172	1,010,594	157,706	1,168,300	1,007,067	161,233		16.	Webster
12,222	69,601	81,823	144,672	240,776	385,448	1,401,701	913,240	1,558,595	1,214,617	2,773,212	2,662,529	110,683		4.2	Wetzel
11,284	4,391	15,675	107,991	22,136	130,127	305,565	52,812	424,840	79,339	504,179	490,764	13,415		2.7	Wirt
33,917	236,680	270,597	916,704	1,574,110	2,490,814	3,092,454	4,917,231	4,043,075	6,728,021	10,771,096	10,362,147	408,949		3.9	Wood
12,917	44,958	57,875	119,227	67,356	186,583	3,176,492	406,601	3,308,636	518,915	3,826,461	3,680,072	146,379		4.	Wyoming
$1,344,169	$8,604,140	$9,948,289	$10,208,285	$16,181,096	$26,489,380	$109,276,260	$77,766,384	$120,860,712	$94,340,612	$215,201,364	$197,161,779	$18,411,584	$371,999	8.7	

Net Increase $18,039,585

	MUNICIPAL PURPOSES						
COUNTIES	Municipal Current	Municipal Bonds	Total 1977	Total 1976	Increase	Decrease	Per Cent
Barbour	$ 49,812	$ 9,877	$ 59,689	$ 54,405	$ 5,284	$	9.7
Berkeley	212,315	....	212,315	187,375	24,940	....	13.3
Boone	82,393	....	82,393	77,244	5,149	....	6.7
Braxton	62,568	4,374	66,942	62,761	4,181	....	6.7
Brooke	393,719	....	393,719	307,837	85,882	....	27.9
Cabell	* 597,745	945,977	1,543,722	1,496,257	47,465	....	3.2
Calhoun	32,116	....	32,116	28,071	4,045	....	14.4
Clay	16,090	....	16,090	15,293	797	....	5.2
Doddridge	21,886	....	21,886	19,088	2,798	....	14.7
Fayette	304,821	15,071	319,892	268,980	50,912	....	18.9
Gilmer	45,380	1,233	46,613	43,600	3,013	....	6.9
Grant	44,007	....	44,007	41,678	2,329	....	5.6
Greenbrier	221,395	11,048	232,443	220,685	11,758	....	5.3
Hampshire	53,903	....	53,903	52,675	1,228	....	2.3
Hancock	916,493	....	916,493	903,082	13,411	....	1.5
Hardy	71,328	....	71,328	63,941	7,387	....	11.5
Harrison	665,772	70,072	735,844	724,477	11,367	....	1.6
Jackson	134,090	8,128	142,218	107,943	34,275	....	31.8
Jefferson	122,407	....	122,407	114,634	7,773	....	6.8
Kanawha	4,486,800	789,585	5,276,385	4,992,446	283,939	....	5.7
Lewis	69,676	....	69,676	63,091	6,585	....	7.9
Lincoln	23,551	1,271	24,822	23,067	1,755	....	7.6
Logan	131,721	....	131,721	122,377	9,344	....	7.6
Marion	670,842	....	670,842	645,654	25,188	....	3.9
Marshall	283,352	29,872	313,224	299,199	14,025	....	4.7
Mason	88,035	9,642	97,677	92,973	4,704	....	5.1
Mercer	520,059	36,307	556,366	521,934	34,432	....	6.6
Mineral	126,327	56,321	182,648	199,055	....	16,407	8.2
Mingo	145,555	39,159	184,714	178,127	6,587	....	3.7
Monongalia	397,161	112,460	509,621	468,292	41,329	....	8.8
Monroe	39,130	....	39,130	25,807	13,323	....	51.6
Morgan	30,114	....	30,114	28,937	1,177	....	4.1
McDowell	232,499	12,189	244,688	230,877	13,811	....	6.
Nicholas	115,164	3,759	118,923	128,582	....	9,659	7.5
Ohio	814,626	224,585	1,039,211	986,612	52,599	....	5.3
Pendleton	16,906	....	16,906	16,116	790	....	4.9
Pleasants	72,176	....	72,176	74,927	....	2,751	3.7
Pocahontas	33,604	....	33,604	32,090	1,514	....	4.7
Preston	139,182	....	139,182	124,713	14,469	....	11.6
Putnam	84,843	717	85,560	81,887	3,673	....	4.5
Raleigh	449,910	....	449,910	393,006	56,904	....	14.5
Randolph	141,398	....	141,398	135,237	6,161	....	4.6
Ritchie	85,278	....	85,278	73,553	11,725	....	15.9
Roane	42,637	17,910	60,547	56,834	3,713	....	6.5
Summers	96,652	6,785	103,437	103,017	420	....	.7
Taylor	96,102	....	96,102	89,272	6,830	....	7.6
Tucker	50,570	....	50,570	46,550	4,020	....	8.6
Tyler	65,796	....	65,796	62,249	3,547	....	5.7
Upshur	99,365	....	99,365	93,948	5,417	....	5.8
Wayne	* 164,234	87,934	252,168	235,118	17,050	....	7.2
Webster	35,903	....	35,903	31,086	4,817	....	15.5
Wetzel	131,831	28,612	160,443	152,935	7,508	....	4.9
Wirt	13,595	....	13,595	12,772	823	....	6.4
Wood	1,010,491	8,659	1,019,150	984,664	34,486	....	3.5
Wyoming	113,421	....	113,421	114,762	....	1,341	1.2
TOTAL	$15,186,746	$2,531,547	$17,718,293	$16,731,792	$960,040	$30,158	5.6

* Includes Bd.
of Parks Comm.
for City of Htng.

Net Increase $929,882

ALL PURPOSES					
Total 1977	Total 1976	Increase	Decrease	Per Cent	COUNTIES
$ 1,157,072	$ 987,594	$ 169,478	$	17.2	Barbour
5,202,773	4,772,553	430,220	....	9.	Berkeley
4,064,322	3,046,364	1,017,958	....	33.4	Boone
915,685	847,550	68,135	....	8.	Braxton
3,710,658	3,455,062	255,596	....	7.4	Brooke
14,310,950	12,192,958	2,117,992	....	17.4	Cabell
537,433	456,594	80,839	....	17.7	Calhoun
750,177	652,216	97,961	....	15.	Clay
923,574	797,920	125,654	....	15.7	Doddridge
5,870,645	5,234,450	636,195	....	12.2	Fayette
815,685	680,851	134,834	....	19.8	Gilmer
2,737,067	2,677,077	59,990	....	2.2	Grant
3,238,385	2,965,777	272,608	....	9.2	Greenbrier
1,418,901	1,297,374	121,527	....	9.4	Hampshire
7,032,553	6,702,003	330,550	....	4.9	Hancock
1,307,318	1,080,800	226,518	....	21.	Hardy
9,838,949	9,470,791	368,158	....	2.8	Harrison
3,754,205	3,276,274	477,931	....	14.6	Jackson
3,016,800	2,885,691	131,109	....	4.5	Jefferson
38,643,486	36,749,058	1,894,428	....	5.2	Kanawha
1,654,279	1,542,134	112,145	....	7.3	Lewis
1,345,365	1,429,995	....	84,630	5.9	Lincoln
4,184,635	3,763,222	421,413	....	11.2	Logan
6,709,733	6,380,535	329,198	....	5.2	Marion
8,048,392	7,378,100	670,292	....	9.1	Marshall
2,767,611	2,598,278	169,333	....	7.3	Mason
5,873,993	5,422,159	451,834	....	8.3	Mercer
2,501,406	2,623,290	....	121,884	4.7	Mineral
3,273,903	3,087,371	186,532	....	6.	Mingo
8,251,285	6,755,799	1,495,486	....	22.1	Monongalia
780,729	663,427	117,302	....	17.7	Monroe
1,097,645	1,051,476	46,169	....	4.4	Morgan
5,554,612	4,960,533	594,079	....	12.	McDowell
2,677,424	2,464,687	212,737	....	8.6	Nicholas
8,165,324	7,723,329	441,995	....	5.7	Ohio
406,293	571,738	....	165,445	28.9	Pendleton
1,624,654	1,298,504	326,150	....	25.1	Pleasants
761,049	738,712	22,337	....	3.	Pocahontas
3,011,996	2,630,023	381,973	....	14.5	Preston
6,590,888	5,803,274	787,614	....	13.6	Putnam
8,458,323	7,545,074	913,249	....	12.1	Raleigh
2,310,334	2,199,845	110,489	....	5.	Randolph
1,011,803	864,442	147,361	....	17.	Ritchie
889,551	879,126	10,425	....	1.2	Roane
1,139,152	1,116,255	22,897	....	2.	Summers
1,223,646	1,136,224	87,422	....	7.7	Taylor
550,423	509,124	41,299	....	8.1	Tucker
1,134,482	1,026,043	108,439	....	10.6	Tyler
1,534,094	1,445,364	88,730	....	6.1	Upshur
3,356,464	3,122,120	234,344	....	7.5	Wayne
1,168,260	1,007,007	161,253	....	16.	Webster
2,773,212	2,662,629	110,583	....	4.1	Wetzel
504,179	490,764	13,415	....	2.7	Wirt
10,771,096	10,362,147	408,949	....	3.9	Wood
3,828,451	3,680,072	148,379	....	4.	Wyoming
$225,201,324	$207,161,779	$18,411,504	$371,959	8.7	

Net Increase $18,039,545

LGR 12:56

STATE OF WEST VIRGINIA

David C. Hardesty, Jr., Tax Commissioner

ASSESSED VALUATION AND TAXES LEVIED

1966 - 1977 TAX YEARS

CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	All Property
1966					
Real Estate		$1,413,100,565	$448,383,529	$648,772,515	$2,510,256,609
Personal Property	$470,413,237		573,718,121	478,028,592	1,522,159,950
Public Utility Property	35,765,700		629,139,000	217,648,300	882,553,000
	506,178,937	1,413,100,565	1,651,240,650	1,344,449,407	4,914,969,559
1967					
Real Estate		1,485,517,236	483,412,775	676,597,995	2,645,528,006
Personal Property	468,125,129		639,371,682	500,615,221	1,608,112,032
Public Utility Property	38,002,900		668,143,500	229,689,400	935,835,800
	506,128,029	1,485,517,236	1,790,927,957	1,406,902,616	5,189,475,838
1968					
Real Estate		1,634,495,565	534,461,300	764,030,266	2,932,987,131
Personal Property	473,868,957		706,120,092	555,942,375	1,735,931,424
Public Utility Property	47,086,600		711,642,600	252,391,200	1,011,120,400
	520,955,557	1,634,495,565	1,952,223,992	1,572,363,841	5,680,038,955
1969					
Real Estate		1,687,355,427	562,875,410	780,195,624	3,030,426,461
Personal Property	490,167,625		745,634,839	584,839,601	1,820,642,065
Public Utility Property	47,662,200		749,758,800	274,727,600	1,072,148,400
	537,829,825	1,687,355,427	2,058,269,049	1,639,762,825	5,923,216,926
1970					
Real Estate		1,757,763,145	596,635,325	804,063,938	3,158,462,408
Personal Property	494,706,123		850,114,517	635,396,282	1,980,216,922
Public Utility Property	41,218,200		765,610,700	290,145,600	1,096,974,500
	535,924,323	1,757,763,145	2,212,360,542	1,729,605,820	6,235,653,830

1971					
Real Estate		1,807,644,237	651,581,320	825,385,579	3,284,611,136
Personal Property	514,172,940		957,412,422	672,713,422	2,144,298,784
Public Utility Property	48,711,400		799,655,900	296,207,200	1,144,574,500
	562,884,340	1,807,644,237	2,408,649,642	1,794,306,201	6,573,484,420
1972					
Real Estate		1,864,789,634	693,730,196	840,586,025	3,399,105,855
Personal Property	534,241,931		1,116,865,198	732,880,100	2,383,967,229
Public Utility Property	55,213,500		841,263,400	306,518,200	1,202,995,100
	589,455,431	1,864,789,634	2,651,858,794	1,879,984,325	6,986,088,184
1973					
Real Estate		944,964,905	714,558,216	854,234,841	3,511,925,434
Personal Property	563,456,659		1,221,581,142	733,948,205	2,518,986,006
Public Utility Property	37,728,100		999,950,000	344,547,300	1,382,226,400
	601,184,759	944,964,905	2,936,089,358	1,932,730,346	7,413,136,840
1974					
Real Estate		2,072,662,635	741,359,032	876,196,327	3,690,217,994
Personal Property	630,736,595	22,028,368	1,382,995,523	774,857,739	2,810,618,225
Public Utility Property	39,965,900		1,126,333,000	362,811,800	1,529,110,700
	670,702,495	2,094,691,003	3,250,687,555	2,013,865,866	8,029,946,919
1975					
Real Estate		1,990,110,052	835,123,092	910,592,236	3,735,825,380
Personal Property	683,031,231	184,524,302	1,438,401,821	857,373,082	3,163,330,436
Public Utility Property	31,770,300		1,250,766,000	374,797,200	1,657,333,500
	714,801,531	2,174,634,354	3,524,290,913	2,142,762,518	8,556,489,316
1976					
Real Estate		2,085,610,712	900,924,577	941,979,733	3,928,515,023
Personal Property	739,542,060	74,758,196	1,659,908,489	913,955,802	3,388,164,546
Public Utility Property	38,682,200		1,325,896,700	394,475,300	1,759,054,200
	778,224,260	2,160,368,908	3,886,729,766	2,250,410,835	9,075,733,769
1977					
Real Estate		2,216,196,152	964,544,469	977,140,110	4,157,880,731
Personal Property	831,476,898	80,146,897	1,924,291,816	1,009,993,365	3,845,908,976
Public Utility Property	48,750,000		1,385,805,200	420,818,000	1,855,373,200
	$880,226,898	$2,296,343,049	$4,274,641,485	$2,407,951,475	$9,859,162,907

TAXES LEVIED ON CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	All Property
1966					
Real Estate		$20,020,399	$11,361,991	$20,631,052	$52,013,442
Personal Property	$3,607,064		14,176,254	15,086,561	32,869,879
Public Utility Property	251,119		15,430,300	6,876,158	22,557,577
	3,858,183	20,020,399	40,968,545	42,593,771	107,440,898
1967					
Real Estate		20,808,920	12,110,008	21,382,725	54,301,653
Personal Property	3,556,843		15,643,526	15,683,997	34,884,366
Public Utility Property	264,728		16,110,400	7,206,010	23,581,138
	3,821,571	20,808,920	43,863,934	44,272,732	112,767,157
1968					
Real Estate		23,057,886	13,539,524	24,196,997	60,794,407
Personal Property	3,572,951		17,798,385	17,321,750	38,693,086
Public Utility Property	327,890		17,261,306	7,879,877	25,469,073
	3,900,841	23,057,886	48,619,215	49,398,624	124,976,566
1969					
Real Estate		23,989,142	14,308,804	24,877,700	63,175,646
Personal Property	3,734,250		18,946,144	18,446,276	41,126,670
Public Utility Property	333,464		18,291,788	8,655,432	27,280,684
	4,067,714	23,989,142	51,546,736	51,979,408	131,583,000
1970					
Real Estate		24,853,157	15,111,427	25,548,794	65,513,378
Personal Property	3,716,765		21,556,099	20,030,383	45,303,247
Public Utility Property	293,163		18,581,215	9,082,830	27,957,208
	4,009,928	24,853,157	55,248,741	54,662,007	136,773,833
1971					
Real Estate		25,375,621	16,356,956	26,147,447	67,880,024
Personal Property	3,834,071		23,962,865	21,141,134	48,938,070
Public Utility Property	345,080		19,212,692	9,236,652	28,794,424
	4,179,151	25,375,621	59,532,513	56,525,233	145,612,518

1972					
Real Estate		26,033,561	17,273,292	26,423,345	69,730,198
Personal Property	3,962,192		27,586,434	22,794,954	54,343,580
Public Utility Property	390,307		20,064,668	9,492,183	29,947,158
	4,352,499	26,033,561	64,924,394	58,710,482	154,020,936
1973					
Real Estate		27,030,840	17,770,351	26,817,528	71,618,719
Personal Property	4,179,725		30,041,817	22,850,068	57,071,610
Public Utility Property	255,203		23,941,703	11,290,876	35,487,782
	4,434,928	27,030,840	71,753,871	60,958,472	164,178,111
1974					
Real Estate		29,893,134	19,121,241	28,483,774	77,498,149
Personal Property	4,897,386	304,532	35,198,698	25,015,719	65,416,335
Public Utility Property	276,167		28,107,897	11,626,166	40,010,230
	5,173,553	30,197,666	82,427,836	65,125,659	182,924,714
1975					
Real Estate		28,580,697	21,428,245	29,522,140	79,531,082
Personal Property	5,299,973	2,484,199	36,856,269	27,762,623	72,403,064
Public Utility Property	227,114		31,313,359	12,067,458	43,607,931
	5,227,087	31,064,896	89,597,873	69,352,221	195,542,077
1976					
Real Estate		29,672,516	22,878,563	30,356,250	82,907,329
Personal Property	5,685,968	977,820	42,282,688	29,358,325	78,304,801
Public Utility Property	273,807		32,999,848	12,675,994	45,949,649
	5,959,775	30,650,336	98,161,099	72,390,569	207,161,779
1977					
Real Estate		31,422,822	24,558,127	31,639,876	87,620,825
Personal Property	6,399,785	1,046,561	49,199,860	32,588,887	89,235,093
Public Utility Property	348,514		34,520,271	13,476,621	48,345,406
	$6,748,299	$32,469,383	$108,278,258	$77,705,384	$225,201,324

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION — EACH CLASS OF PROPERTY

	Class I	Class II	Class III	Class IV	All Property
1966	.762	1.416	2.481	3.168	2.185
1967	.755	1.40	2.449	3.147	2.173
1968	.749	1.41	2.49	3.14	2.21
1969	.76	1.42	2.50	3.17	2.22
1970	.75	1.41	2.50	3.16	2.23
1971	.74	1.40	2.45	3.15	2.22
1972	.74	1.40	2.45	3.12	2.20
1973	.74	1.39	2.44	3.15	2.22
1974	.77	1.44	2.54	3.23	2.28
1975	.77	1.43	2.54	3.24	2.29
1976	.77	1.42	2.53	3.22	2.28
1977	.77	1.41	2.53	3.23	2.28

DISTRIBUTION OF TAXES LEVIED 1977

ON	State	County	Schools	Municipalities	Total
Real Estate	$313,189	$18,730,010	$61,667,720	$6,909,926	$87,620,825
Personal Property	318,805	19,067,054	62,777,422	7,071,812	89,235,093
Public Utility Property	173,068	10,352,062	34,083,701	3,736,555	48,345,406
	$805,062	$48,149,126	$158,528,843	$17,718,293	$225,201,324

FOR	1966	1967	1968	1969	1970	1971
State Current	$ 382,869	$ 406,695	$ 447,218	$ 467,585	$ 495,478	$ 524,739
County	22,362,861	23,581,366	25,420,069	26,072,565	27,603,801	29,454,551
School	74,140,418	78,031,140	87,123,016	92,192,700	97,201,307	101,454,222
Municipal	10,554,750	10,747,956	11,986,586	12,850,150	13,473,247	14,179,006
	$107,440,898	$112,767,157	$124,976,889	$131,583,000	$138,773,833	$145,612,518

FOR	1972	1973	1974	1975	1976	1977
State Current	$ 561,182	$ 601,220	$ 646,166	$ 693,317	$ 741,261	$ 805,062
County	31,499,942	33,838,699	38,491,958	41,255,298	44,012,154	48,149,126
School	107,376,764	114,484,557	128,177,643	137,485,038	145,676,572	158,528,843
Municipal	14,583,048	15,253,635	15,608,947	16,108,424	16,731,792	17,718,293
	$154,020,936	$164,178,111	$182,924,714	$195,542,077	$207,161,779	$225,201,324

DIVISION OF TAXES LEVIED BY PERCENTAGES

ON												
Real Estate	48.40	48.2	48.6	48.	47.2	46.6	45.3	43.6	42.4	40.7	40.	38.9
Personal Property	30.60	30.9	31.	31.3	32.6	33.6	35.3	34.8	35.8	37.	37.8	39.6
Public Utility Property	21.00	20.9	20.4	20.7	20.2	19.8	19.4	21.6	21.8	22.3	22.2	21.5
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FOR												
State Current	.36	.36	.36	.36	.36	.36	.36	.37	.36	.36	.36	.36
County	20.81	20.91	20.34	19.81	19.90	20.23	20.45	20.62	21.04	21.1	21.25	21.38
School	69.01	69.20	69.71	70.06	70.00	69.67	69.72	69.73	70.07	70.31	70.32	70.39
Municipal	9.82	9.53	9.59	9.77	9.74	9.74	9.47	9.28	8.53	8.23	8.06	7.87
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION

FOR	**1966**	**1967**	**1968**	**1969**	**1970**	**1971**	**1972**	**1973**	**1974**	**1975**	**1976**	**1977**
State Current	.008	.008	.008	.008	.008	.008	.008	.008	.008	.008	.008	.008
County	.445	.454	.448	.44	.443	.448	.451	.456	.48	.482	.485	.488
School	1.508	1.500	1.533	1.556	1.559	1.543	1.537	1.544	1.597	1.607	1.604	1.608
Municipal	.214	.208	.211	.216	.22	.221	.204	.212	.195	.193	.183	.178
	2.185	2.17	2.20	2.22	2.23	2.22	2.20	2.22	2.28	2.29	2.28	2.28

PER CAPITA TAX

State Current	$ .205	$ .219	$ .24	$ .25	$ .29	$ .30	$ .32	$ .34	$ .37	$ .39	$ .42	$ .46
County	12.020	12.675	13.86	14.01	16.22	16.88	18.06	19.40	22.07	23.66	25.23	27.60
School	39.852	41.942	46.83	49.55	57.11	58.16	61.58	65.64	73.48	78.82	83.52	90.89
Municipal	5.673	5.777	6.44	6.91	7.92	8.14	8.36	8.75	8.95	9.24	9.60	10.15
	$57.75	$60.613	$67.17	$70.72	$81.54	$83.48	$88.30	$94.13	$104.87	$112.11	$118.77	$129.10

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